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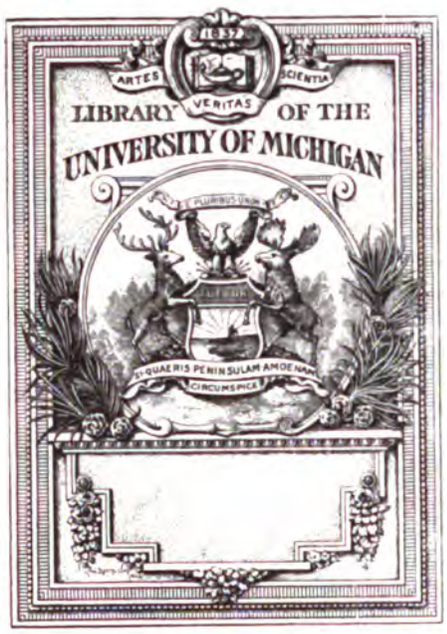

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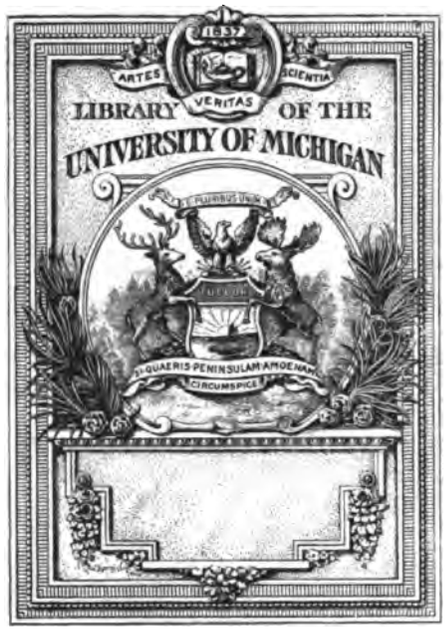

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ACCOUNTS AND PAPERS:

FIFTY-SIX VOLUMES.

— *(29.)* —

LOCAL TAXATION (SCOTLAND);
LOCAL GOVERNMENT (SCOTLAND);
METROPOLIS.

Session
23 *January* 1901 —— 17 *August* 1901.

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1901.

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THE ANNUAL LOCAL TAXATION RETURNS (SCOTLAND),

FOR THE YEAR [illegible]

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FOR THE YEAR 1899-1900.

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(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

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MEMORANDUM AND SUMMARIES.

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MEMORANDUM AND SUMMARIES of the Returns of Local Taxation in *Scotland* in 1899–1900.

THIS is the Twentieth Annual Volume of Returns under the Local Taxation Returns (Scotland) Act, 1881.

The Local Government Board for Scotland have again, at the request of the Secretary for Scotland, collected and abstracted the Returns, and prepared the volume for publication.

Returns have been obtained from Parish Councils, Heritors, County Councils, Burghs, District Fishery Boards, and Harbour Authorities. The School Board Accounts have been taken from the Twenty-eighth Annual Report of the Accountant for Scotland to the Scotch Education Department, and the Accounts of District Lunacy Boards from the Forty-third Annual Report of the General Board of Commissioners in Lunacy in Scotland. Details of the expenditure on certain Harbours by the Fishery Board for Scotland out of sums raised locally and out of Parliamentary Grants have been furnished by that Department.

The year embraced in the present Returns is the local financial year 1899–1900. All the Accounts, however, are not made up to the same date. The Parish Council Accounts, School Board Accounts, and County Council Accounts are applicable to the year ended 15th May; the Heritors' Accounts, as a rule, to the same date, though frequently the financial year closes at another date. In Burghs the accounts of the Burgh Commissioners are made up to 15th May, those of the "Common Good" to other dates, usually in October. The accounts of Harbour Authorities and District Fishery Boards are closed at varying dates during the year.

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There is great diversity in the manner in which the above accounts, which are not subject to a uniform audit, are kept; and where, as in Burghs,* an immense variety of financial transactions and different principles of accounting have been followed, it is obvious that the value of the statistics, as a basis of comparison, is more or less impaired. Every effort, however, has been made during the scrutiny of the Returns to make them as far as possible consistent with one another.

The Returns have been compiled on the same lines as in the previous year, and no change of any importance has been introduced, save that special provision has been made in the Burgh Returns to show receipts and expenditure, &c., in connection with Lodging Houses, and in the County Council Returns to show (1) the financial transactions of Slaughter Houses established, &c., under Section 34 of the Public Health (Scotland) Act, 1897, and (2) receipts and expenditure under the powers conferred by Section 39 of the same Act. The latter will be found under the heading "Private Improvement Expenses." Financial transactions of burghs and counties under the Light Railways Act, 1896, have also been separately set forth in this volume.

Fresh financial transactions have been brought within the scope of the Returns during the year by the municipalisation of certain commercial undertakings—gas undertakings having been acquired by the burghs of Helensburgh and Troon.

Returns from the following authorities are also included for the first time:—Aberdeen District Lunacy Board, Glasgow Court House Commissioners, Glasgow Juvenile Delinquency Commissioners, and Falkirk and Larbert Water Trust.

The revenue, expenditure, and indebtedness of Local Authorities in 1899–1900 are shown, at a glance, in the following Table:—

[TABLE.

* As regards Burgh accounting, the Town Councils (Scotland) Act 1900 has, to some extent, amended the law on the points dealt with in this paragraph; but the Act did not come into force during the year under review.

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TABLE (1).

SUMMARY of FINANCIAL TRANSACTIONS of Local Authorities in *Scotland* during the Year 1899–1900.

LOCAL AUTHORITIES.	Receipts other than from Loans.	Expenditure not defrayed out of Loans, or Contingent &c., Fund.	Receipts from Loans.	Expenditure out of Loans.	Expenditure out of Contingent, Depreciation, or Reserve Fund.	Loans outstanding at the close of the Year.	Sinking Fund at the close of the Year not yet applied in extinction or reduction of Debt.	Contingent, Depreciation, or Reserve Fund at the close the Year.
	£	£	£	£	£	£	£	£
Parish Councils, .	2,124,355	1,184,593	86,485	54,847	...	304,369	276	...
School Boards, . .	1,147,091	2,096,785	351,359	346,544	...	4,646,706	...	...
Heritors (for Ecclesiastical Purposes), .	45,499	44,193	2,817	3,232	...	9,761	...	...
County Councils, .	1,121,242	1,056,245	275,757	211,146	...	1,738,269	8,158	...
District Lunacy Boards,	6,290	104,083	*129,863	101,902	...	1,144,100	...	...
Burghs, ...	5,691,055	5,679,748	2,805,920	2,628,239	§8,172	†23,860,322	429,814	83,334
District Fishery Boards,	13,842	14,697	...	..	...	4,868	...	...
Harbours and Ports, .	931,018	922,338	419,917	394,460	142	‡10,929,468	53,163	148,696
TOTAL, .	11,080,392	11,102,682	4,072,118	3,740,370	8,314	42,638,363	491,411	232,030

*Estimated. † In addition the capitalised value of interminable Annuities remaining at the close of the year was £5,067,467. ‡ In addition, interest remaining unpaid amounted to £332,197. § Includes £2,441 expended out of Sinking Fund on purposes other than the redemption of Loans and Annuities.

(*a*) REVENUE.

The Revenue, *excluding Loans*, of the various Local Authorities according to the Returns enumerated above (duplicate entries in transactions between local bodies being deducted) in 1899–1900 amounted to £11,080,392; and there was received from Loans, £4,072,118.

Of the former sum there was derived from—

	£		Per cent. of Total Revenue.
1. Assessment, ...	4,599,248	=	41·5
2. Imperial Subventions and Payments, . . .	1,965,038	=	17·8
3. Tolls, Dues, Fees, and Fines, ...	1,111,824	=	10·0
4. Miscellaneous Sources, ...	3,404,282	=	30·7
	11,080,392	=	100·0

A comparison of the Revenue other than from loans in 1898–99 and 1899–1900 is given in the following Table:—

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TABLE (2).

RECEIPTS other than from LOANS.

	1898–99.	1899–1900.
	£	£
Assessments,	4,343,211	4,599,248
Imperial Subventions and Payments,	1,878,945	1,965,038
Dues, Fees, Fines, &c.,	1,101,051	1,111,824
Revenue from Property, Investments, &c. (excluding Sales),	294,990	279,146
Sale of Property,	126,984	61,823
Revenue from Burial Grounds,	17,532	20,200
Contributions to Parish Councils by Relatives of Paupers,	27,343	28,740
Baths and Wash-houses,	23,368	25,421
Water Supply,	340,043	340,928
Gas Supply,	1,480,590	1,611,277
Electric Lighting,	112,107	155,039
Lighting Stairs and Cleansing and Lighting Private Courts,	45,047	48,231
Tramways,	487,319	548,503
Sale of Manure and Town Refuse,	43,075	46,315
Private Improvement Expenses recovered in respect of work done on behalf of private individuals,	46,232	42,691
Lodging Houses,	†	21,126
All other Receipts,	163,255	174,842
	10,531,092	11,080,392

Assessments.

The Assessments in 1898–99 and 1899–1900 were produced as follows:—

TABLE (3).

	1898–99.	1899–1900.
Burghal Authorities—	£	£
Burghs, for—		
Water Supply purposes,	299,943	308,459
All other purposes,	1,636,702	1,731,800
Harbours and Ports,	505	522
TOTAL,	1,937,150	2,040,781
Landward Authorities—		
County Councils, for—		
Water Supply purposes,	57,924	78,175
All other purposes,	646,966	681,813
District Fishery Boards,	12,425	12,785
TOTAL,	717,315	772,773
Parochial Authorities (comprising the whole area of Scotland, Burghal and Landward)—		
Parish Councils, for—		
Poor Law purposes,	807,759	841,966
Education,	815,608	869,105
Registration of Births, &c.,*	13,026	13,092
Burial Grounds,*	14,360	15,486
Valuation,*	415	664
Public Libraries,*	233	245
Local Government (Scotland) Act, 1894,	3,724	4,635
Heritors for Ecclesiastical Purposes,	33,621	40,501
TOTAL,	1,688,746	1,785,694
TOTAL for all ASSESSMENTS,	4,343,211	4,599,248

* So far as levied by Parish Councils. † Not ascertained separately—probably included under "All other Receipts."

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Burghal rates fall chiefly on occupiers; the greater portion of the Landward rates falls on owners; and with the exception of the Heritors' assessments, which are entirely borne by owners, the Parochial rates are imposed one-half on owners and one-half—under deduction of the Agricultural Rates' Grant—on occupiers.

The following Table shows the amount of rates received by each rating authority in respect of ownership and of occupancy, in 1899-1900:—

TABLE (4).

LOCAL AUTHORITIES.	Total Amount of Assessment.	In respect of Ownership.	In respect of Occupancy.
	£	£	£
Burgh Authorities,	2,040,259	520,963	1,519,296
County Councils,	759,988	494,213	265,775
District Fishery Boards,	12,785	12,785	...
Parish Councils (including School Rate),	1,745,193	928,155	817,038
Heritors for Ecclesiastical purposes,	40,501	40,501	...
Harbours and Ports,	522	268	254
TOTAL,	4,599,248	1,996,885	2,602,363

The average rates per £ of Assessment during the years 1892–93 to 1899–1900—ascertained by dividing the total amount of all assessments collected by the gross valuation of the country—and the average rates per head of estimated population were:—

YEAR.	Average rate per £ of Gross Rental.	Average Rate per Head of Estimated Population.
	s. d.	£ s. d.
1892–93,	3 0·0	0 17 7·7
1893–94,	2 11·6	0 17 7·2
1894–95,	3 0·2	0 17 10·5
1895–96,	3 2·3	0 18 9·7
1896–97,	3 2·9	0 19 3·8
1897–98,	3 1·8	0 19 2·9
1898–99,	3 2·5	0 19 9·8
1899-1900,	3 3·7	1 0 9·3

And the average rates per £ of Assessment for Burghal, Landward, and Parochial Authorities were respectively:—

YEAR.	Burghal Authorities.	Landward Authorities.	Parochial Authorities.
	s. d.	s. d.	s. d.
1892–93,	2 4·9	0 11·3	1 2·2
1893–94,	2 4·0	0 11·6	1 2·2
1894–95,	2 4·0	0 11·9	1 2·4
1895–96,	2 5·0	1 0·4	1 3·5
1896–97,	2 5·3	1 0·6	1 3·8
1897–98,	2 5·8	0 11·5	1 3·0
1898–99,	2 6·4	0 11·9	1 3·0
1899–1900,	2 6·9	1 0·7	1 3·4

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It has to be pointed out that, while this Table shows the average rates per £ of gross rental levied by Burghal, Landward, and Parochial Authorities, it does not represent the total burden on burghal and landward ratepayers. It must be kept in view that many Police Burghs and certain small Royal and Parliamentary Burghs are assessed by the Landward Authorities for constabulary, roads, and certain other purposes, and that these burgh burdens are not included in the foregoing Burghal Authority assessments. It is obvious, therefore, that the rate upon burghal ratepayers is greater than the average given in the Table.

The average rate falling on landward ratepayers is also greater than the rate stated on previous page. The average is based upon the total landward valuation, including the valuation (amounting to over £2,500,000) of the burghs already referred to, whereas certain landward rates are not levied over those burgh areas.

Burgh rates are, generally speaking, levied on gross rental. Certain subjects, however, are exempt, and others—*e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground, and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892—are rated at one-fourth only of the gross rental. Landward rates so far as levied on owners are also rated on gross rental—so far as levied on occupiers on gross rental, subject in the case of agricultural occupiers to a deduction of five-eighths in terms of the Agricultural Rates (Scotland) Act, 1896, certain subjects being exempt. Parochial rates, so far as levied on owners, are rated on a net rental arrived at by making the deductions specified in Section 37 of the Poor Law (Scotland) Amendment Act, 1845—so far as levied on occupiers on the same net rental, subject in the case of agricultural occupiers in parishes not having a certified classification to a deduction of five-eighths in terms of the Agricultural Rates (Scotland) Act, 1896.

The actual rates per £ of Assessment for the year 1899–1900 levied in each rating area are shown in the Tables in Part 9 of the Returns.

Imperial Subventions.

The total grants from Imperial sources, including contributions by Her Majesty's Treasury in lieu of rates on Government property, received by Local Authorities in Scotland or expended on their behalf, during the year 1899–1900, so far as shown in the Returns, were £1,965,038; of which there was paid to rating authorities as follows:—

	£	£		Rate per cent. of Total Grants.
Burghal Authorities, Burghs,		290,429	=	14·8
Landward Authorities, County Councils,		300,470	=	15·3
Parochial Authorities:—				
(a) Parish Councils,	301,610			
(b) School Boards,	1,066,616			
		1,368,226	=	69·9
		1,959,125	=	100·0

These amounts represent a rate per £ of gross rental of

s.	d.	
0	4·4	on Burghal Ratepayers,
0	4·9	on Landward Ratepayers,
0	11·8	on Parish Ratepayers.

The grants to Harbour and Port Authorities amounted to £5,913. Of this sum £5,873 was not, however, paid over to the authorities concerned, but was expended on their behalf by the Fishery Board for Scotland. A note of the monies so expended will be found on page 225. The grants paid by the Congested Districts

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Board to County Councils for Piers, &c., are included in the returns of these authorities, the amount so paid during the year being £1,682.

In addition to the above, £38,856 was paid to the Police Pension Funds; £22,986 being given in aid of the Burgh Police Pension Funds, and £15,870 in aid of the County Police Pension Funds. Information regarding the receipts and expenditure, &c., of the Funds will be found on pages 104 and 212.

Dues, Fees, Fines, &c.

Of the Revenue from this source (£1,111,824) there was derived from dues, £1,007,387, of which from Harbour and Pier Dues, £904,118, and from Customs, Market, Slaughter-house, and other dues in Burghs, £103,269.

The Revenue from fees, fines, &c., amounted to £104,437. Of this there was received by School Boards, £44,680; by Burghs, £52,219; by County Councils, £7,243; and by District Fishery Boards, £295.

Loan Revenue—Purposes for which Loans were raised.

A comparison of the purposes for which Loans were raised in 1898–99 and 1899–1900 is given in the following Table:—

TABLE (5).

RECEIPTS FROM LOANS CLASSED ACCORDING TO PURPOSES.

	1898–99.	1899–1900.
	£	£
Poorhouses and other Parish Council Buildings under the Poor Law Acts,	2,395	63,126
District Lunatic Asylums,	† 86,132	†129,863
Education,	270,687	351,359
Public Libraries,	—	1,288
Police Stations and Prisons,	15,555	23,804
Sheriff-Court Houses,	600	1,122
Roads and Bridges,	107,116	114,463
Sewers and Drains,	157,883	130,616
Water Supply,	468,363	670,627
Hospitals,	75,710	144,266
Manure Depots, Refuse Destructors, etc., in connection with the Cleansing, etc., of the Streets,	14,179	29,516
Slaughter Houses,	6,038	20,921
Markets,	1,093	4,150
Fire Brigade,	10,843	35,240
Burial Grounds,	12,850	22,994
Dwelling House Improvements,	196,690	135,203
Public Baths and Washhouses,	15,600	35,980
Public Parks, etc.,	26,739	54,821
Public Lighting,	2,244	901
Gas Supply,	329,683	224,741
Electric Lighting,	308,526	675,359
Ecclesiastical Purposes,	900	2,517
Buildings (so far as not allocated to other heads)—being Burgh and County Municipal Buildings, Militia Store Buildings, and Parish Council Buildings under Part IV. of Local Government (Scotland) Act, 1894,	42,842	81,091
Tramways,	320,925	555,016
General Burgh Improvements,	176,598	51,639
Lodging Houses,	—	2,677
Light Railways,	1,000	9,000
Fisheries,	1,000	—
Harbours and Ports,	336,269	419,917
Other Purposes,	70,778	79,901
TOTAL,	3,059,238	*4,072,118

(*b*) EXPENDITURE.

The total expenditure of the various local authorities *not* defrayed out of Loans in 1899–1900 was £11,102,682; and the expenditure met out of borrowed money amounted to £3,740,370.

The following Table shows the principal items of expenditure in 1898–99 and 1899–1900 (1) *not* defrayed out of Loans, and (2) defrayed out of Loans:—

* *Vide* note (§) on page xxxix. † Estimated.

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EXPENDITURE Classed according to Purposes in 1898–99 and 1899–1900.

TABLE (6).

PURPOSES OF EXPENDITURE.	1898–99.		1899–1900.	
	Not defrayed out of Loans or Contingent, &c., Fund.	Defrayed out of Loans.	*Not* defrayed out of Loans or Contingent, &c., Fund.	Defrayed out of Loans.
	£	£	£	£
Poor Relief (including cost of collection of School Rate),	1,084,047	14,103	1,106,320	33,275
Providing and Building, &c., of District Asylums,	39,473	101,752	53,791	101,902
Education,	1,710,720	274,536	1,804,650	346,544
Public Libraries,	20,592	2,574	26,654	1,469
Police,	485,612	18,280	500,601	28,050
Sheriff Court Houses,	7,706	817	18,197	4,995
Criminal Prosecutions,	3,100	...	3,334	...
Payments under Prisons Act,	1,321	...	1,901	50
Reformatories and Industrial Schools,	1,257	...	1,264	...
Roads and Bridges,	726,070	118,811	¶¶ 760,314	131,358
Sanitation:—Sewers and Drains,	64,009	131,946	74,878	169,603
Water Supply,	*227,308	453,727	*** 246,768	478,663
Hospitals,	137,499	124,447	152,284	136,938
General Sanitary Operations,	121,002	4,787	122,578	5,232
Cleansing Streets and Courts,	308,159	21,318	335,118	32,617
Burial Grounds,	† 39,209	15,265	44,272	22,138
Dwelling House Improvements,	37,361	206,208	21,093	160,080
Slaughter-houses,	‡ 35,204	2,706	28,605	17,354
Public Baths and Wash-houses,	25,221	43,037	29,990	44,362
Public Parks,	80,283	58,153	78,551	24,688
Public Lighting,	§ 194,201	6,729	214,828	4,943
Private Lighting,	¶1,273,506	611,954	††† 1,462,880	869,999
Markets,	21,145	166	17,845	2,797
Fire Brigade,	43,645	37,927	43,068	38,223
Diseases of Animals Act,	16,565	...	16,793	...
Registration of Births, Deaths, and Marriages,	27,788	...	28,325	...
Registration of Voters,	24,570	...	21,008	...
Election of Councillors,	19,512	...	8,662	...
Valuation of Lands and Heritages,	20,050	...	20,236	...
Ecclesiastical Purposes,	44,187	961	50,885	2,932
Buildings (so far as not allocated to other heads of expenditure), §§§§	108,051	7,078	113,995	5,406
Purchase and Erection of Property,	45,842	46,980	‡‡‡ 34,796	74,802
General Burgh Improvements,	92,743	48,263	12,268	63,042
Private Improvement Expenses,	44,484	500	43,863	...
Weights and Measures Act,	10,149	...	10,287	...
Lodging Houses,	‡‡	‡‡	15,633	4,574
Harbours and Ports, &c.,	526,217	365,687	§§§ 518,067	394,460
District Fisheries,	14,220	1,000	13,475	...
Tramways,	421,455	316,991	466,560	499,613
Light Railways,	...	375	89	13,125
Payments into Contingent, Depreciation, or Reserve Funds,	18,042	...	37,651	...
Under Part IV. of Local Government (Scotland) Act, 1894 (so far as not allocated to other heads of expenditure),	2,164	...	2,585	...
Loans—				
Instalments repaid,	575,309	...	**** 646,996	...
Payments into Sinking Fund,	297,079	...	265,723	...
Interest,	††1,326,574	11,549	†††† 1,410,310	15,419
Salaries, Fees, &c., so far as not allocated to other heads of expenditure,	102,239	73	105,394	...
General Purposes (Section 27 (1) of Local Government (Scotland) Act, 1889), so far as not allocated to other heads of expenditure,	18,157	...	19,379	...
Other Expenditure,	77,800	20,676	89,918	11,717
TOTAL,	10,520,847	3,069,376	11,102,682	3,740,370

* In addition, £1,028 was defrayed out of Sinking Fund.
† Do., £100 do. Contingent, &c., Fund.
‡ Do., £183 do. Sinking Fund.
§ Do., £1,000 do. Contingent, &c., Fund.
¶ Do., £1,018 do. do.
** In addition, Loans amounting to £230,391 were redeemed by application of £230,240 of Sinking Fund.
†† Includes Annuities, £154,711. ‡‡ Not ascertained separately.
¶¶ In addition, £130 was defrayed out of Sinking Fund.
*** Do., £101 do. Contingent, &c., Fund.
††† Do., £2,000 do. Sinking Fund, and £5,630 out of Contingent Fund.
‡‡‡ Do., £311 do. Sinking Fund.
§§§ Do., £142 do. Contingent, &c., Fund.
**** Includes £7,189 in respect of Annuities redeemed out of Revenue. In addition to the £646,996, Loans amounting to £202,154 were redeemed by application of £201,989 of Sinking Fund; the Harbour Loans were further reduced by £15,636 taken over by the Duke of Sutherland; also £25,370 was paid from Sinking Fund in the redemption of Annuities. †††† Includes Annuities, £153,781.
§§§§ Parish Council Buildings, under Part IV. of the Local Government (Scotland) Act, 1894; County Buildings; Militia Store Buildings; and General upkeep of Burgh Property.

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There is a strong tendency to overlapping in certain of the purposes of expenditure in the preceding Table; *e.g.*, in carrying out Dwelling-House Improvements under the Housing of the Working Classes and other Acts localities are frequently improved and streets widened, the whole of the cost in some cases being charged to the Dwelling-House Improvement Account, and in other cases to General Improvement or other Account, and entered in the Local Taxation Returns accordingly.

In the preceding Table Instalments of Loans Repaid, Payments into Sinking Funds, Interest on Loans, and Payments into Contingent, Depreciation, or Reserve Funds have each been considered as a purpose of expenditure. In the following Table these payments are shown according to the purposes for which the loans were contracted or the funds are being raised.

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TABLE (7).

PURPOSES.	1898–99.						1899–1900.					
	Expenditure in connection with Loans.			Payments into Contingent, Depreciation, or Reserve Fund.	All other Expenditure *not* defrayed out of Loans, as in Table 6.	Total Expenditure *not* defrayed out of Loans. **	Expenditure in connection with Loans.			Payments into Contingent, Depreciation, or Reserve Fund.	All other Expenditure *not* defrayed out of Loans, as in Table 6.	Total Expenditure *not* defrayed out of Loans. **
	Instalments Repaid.	Payments into Sinking Fund.	Interest.				Instalments Repaid.	Payments into Sinking Fund.	Interest.			
	£	£	£	£	£	£	£	£	£	£	£	£
Poor Relief (including cost of collection of School Rate),	11,881	1,703	7,376	...	1,084,047	1,105,007	12,202	13	5,109	...	1,106,320	1,123,644
Providing and Building, &c., of District Asylums,	19,193	...	28,209	...	39,473	86,875	17,000	...	33,292	...	53,791	104,083
Education,	172,025	...	148,881	...	1,710,720	2,031,626	181,044	...	152,522	...	1,804,650	2,138,216
Public Libraries,	50	12	156	...	20,592	20,810	1,366	123	229	...	26,654	28,372
Police,	10,308	2,853	9,779	...	485,612	508,552	15,406	749	9,953	...	500,601	526,709
Sheriff Court Houses,	127	753	141	...	7,706	8,727	54	103	187	...	18,197	18,541
Criminal Prosecutions,	...	...	...	...	3,100	3,100	...	...	...	...	3,334	3,334
Payments under Prisons Act,	...	...	...	...	1,321	1,321	...	...	...	...	1,901	1,901
Reformatories and Industrial Schools,	217	...	146	...	1,257	1,620	227	...	136	...	1,264	1,627
Roads and Bridges,	49,006	6,946	39,403	...	726,070	821,425	53,395	8,089	42,783	...	760,314	864,581
Sanitation:—												
Sewers and Drains,	39,205	14,100	48,186	100	64,009	165,600	41,309	14,659	51,137	...	74,878	181,983
Water Supply,	67,400	97,471	291,207	2,074	227,308	685,460	71,945	96,350	303,875	7,526	246,768	726,464
Hospitals,	23,236	5,969	18,060	...	137,499	184,764	28,398	2,651	21,262	...	152,284	204,505
General Sanitary Operations,	...	...	...	...	121,002	121,002	...	...	...	...	122,578	122,578
Cleansing Streets and Courts,	7,283	657	6,175	16	308,159	322,240	8,832	1,255	3,147	16	335,118	353,368
Burial Grounds,	8,928	1,360	4,208	560	39,209	54,265	8,602	1,843	4,478	350	44,272	59,545
Dwelling House Improvements,	8,424	2,817	44,173	...	37,361	92,775	11,813	5	53,696	...	21,093	86,607
Slaughter Houses,	1,923	2,901	5,752	...	35,204	45,780	4,072	1,774	6,086	200	28,605	40,737
Public Baths and Wash-houses,	4,983	850	4,598	...	25,221	35,652	5,655	813	6,261	...	29,990	42,719
Public Parks,	3,260	7,056	25,703	...	80,283	116,302	22,669	802	28,923	...	78,551	130,945
Public Lighting,	127	166	140	...	194,201	194,634	283	15	191	...	214,828	215,317
Private Lighting,	18,705	58,576	170,418	9,134	1,273,506	1,530,339	‡45,056	64,381	196,884	14,619	1,462,880	1,783,320
Markets,	5	576	3,439	...	21,145	25,165	2,184	520	3,535	...	17,845	24,084
Fire Brigade,	3,345	442	2,676	...	43,645	50,108	3,560	450	3,789	...	43,068	50,867
Diseases of Animals Act,	...	...	...	...	16,565	16,565	...	...	...	...	16,793	16,793
Registration of Births, Deaths, and Marriages,	...	...	...	...	27,788	27,788	...	...	...	...	28,325	28,325
Registration of Voters,	...	...	...	...	24,570	24,570	...	...	...	...	21,008	21,008
Election of Councillors,	...	...	...	...	19,512	19,512	...	...	...	...	8,662	8,662
Valuation of Lands and Heritages,	...	...	...	...	20,050	20,050	...	...	...	...	20,236	20,236
Ecclesiastical Purposes,	2,717	...	333	...	44,187	47,237	2,433	...	337	...	50,885	53,655
Buildings (so far as not allocated to other heads of expenditure), †	8,135	8,868	31,522	...	108,051	156,576	12,758	3,350	35,599	...	113,995	166,702
Purchase and Erection of Property,	...	...	...	...	45,842	45,842	...	...	...	...	34,796	34,796
General Burgh Improvements,	34,313	3,283	39,169	...	92,743	169,508	30,570	3,963	35,786	...	12,268	82,587
Private Improvement Expenses,	...	...	...	...	44,484	44,484	...	...	...	...	43,863	43,863
Weights and Measures Act,	...	...	...	...	10,149	10,149	...	...	...	...	10,287	10,287
Lodging Houses,	...	...	...	..	...	*...	525	199	3,700	...	15,633	20,057
Harbours and Ports, &c.,	42,403	51,249	326,736	3,108	526,217	949,713	18,252	51,478	325,192	11,630	518,067	924,619
District Fisheries,	354	...	206	...	14,220	14,780	1,054	...	168	...	13,475	14,697
Tramways,	15,218	12,373	¶27,536	2,528	421,455	479,110	27,447	1,190	§35,034	3,256	466,560	533,487
Light Railways,	12	...	11	...	...	23	118	5	135	...	89	347
Under Part IV. of Local Government (Scotland) Act, 1894 (so far as not allocated to other heads of expenditure),	...	...	...	...	2,164	2,164	26	...	20	...	2,585	2,631
Salaries, Fees, &c. (so far as not allocated to other heads of expenditure),	...	...	...	...	102,239	102,239	...	...	...	...	105,394	105,394
General Purposes (Section 27 (1) of Local Government (Scotland) Act, 1889, so far as not allocated to other heads of expenditure),	...	...	...	...	18,157	18,157	...	...	...	...	19,379	19,379
Other Expenditure,	22,576	16,098	42,235	522	77,800	159,231	17,831	10,943	41,864	54	89,918	160,610
TOTAL,	575,309	297,079	1,326,574	18,042	8,303,843	10,520,847	646,996	265,723	1,410,310	37,651	8,742,002	11,102,682

† *Vide* note §§§§ on page xiii. ** Certain additional payments were made out of Contingent, &c., Fund—for details see footnotes to page xiii.

* Not ascertained separately.

‡ Includes £7,189 in respect of Annuities redeemed out of Revenue. § In addition, £15,419 of Interest was paid out of borrowed money.

¶ In addition, £11,549 of Interest was paid out of borrowed money.

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(c) REVENUE AND EXPENDITURE IN EACH YEAR SINCE 1893–94.

The Revenue and Expenditure of Local Authorities in each year from 1893–94 to 1899–1900, inclusive, are shown in the following Table:—

TABLE (8).

Year.	Receipts, excluding Borrowed Money.	Of which was derived from				Receipts from Borrowed Money.	Expenditure out of Current Revenue.	Expenditure out of Borrowed Money.
		Rates.	Tolls, Dues, Fees, and Fines.	Imperial Subventions and Payments.	Other Sources.			
	£	£	£	£	£	£	£	£
1893–94, .	8,304,054	3,660,078	944,033	1,597,723	2,102,220	2,061,307	8,070,244	2,141,377
1894–95, .	8,952,071	3,758,480	961,976	1,551,421	2,680,194	2,033,903	9,174,843	2,317,627
1895–96, .	9,166,447	3,995,373	1,044,984	1,573,059	2,553,031	1,897,144	9,314,587	2,054,995
1896–97, .	9,540,127	4,147,189	1,063,633	1,629,365	2,699,940	3,103,848	*9,494,506	2,780,369
1897–98, .	10,184,388	4,173,902	1,090,787	1,806,780	3,112,919	2,255,099	†10,188,086	2,567,820
1898–99, .	10,531,092	4,343,211	1,101,051	1,878,945	3,207,885	3,059,238	‡10,520,847	3,069,376
1899–1900,	11,080,392	4,599,248	1,111,824	1,965,038	3,404,282	4,072,118	§11,102,682	3,740,370

(d) LOCAL INDEBTEDNESS.

The amount of Debt of Local Authorities in Scotland outstanding at the close of the financial year 1899–1900 was £42,638,363, and the amount for 1898–99, taken from the Returns for that year, with certain adjustments based upon more recent information, was £39,423,743.

* Additional payments amounting to £15,530 were made out of Contingent, &c., Fund.
† Do. £18,321 do.
‡ Do. £17,907 do.
§ Do. £8,314 do.

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The following Table shows the principal purposes in respect of which Loans were outstanding in 1898–99 and 1899–1900. Interminable annuities have been excluded, and are shown as footnotes; for the purposes of the Returns the capitalised value of such annuities has been calculated, as a rule, at 33 years' purchase :—

TABLE (9).

PURPOSES OF LOANS.	Amounts outstanding.	
	1898–99.	1899–1900.
Poor Relief :—	£	£
Poorhouse Buildings,	107,992	154,111
Parochial Asylums,	28,056	30,006
Other Poor Law Purposes,	5,187	6,339
District Lunatic Asylums,	1,031,237	1,144,100
Education,	4,476,391	4,646,706
Public Libraries,	7,031	6,953
Police Stations and Prisons,	308,762	314,977
Sheriff Court Houses,	5,143	5,561
Reformatories and Industrial Schools,	3,152	2,925
Roads and Bridges,	1,243,912	1,300,700
Sewers and Drains,	1,598,469	1,671,031
Water Supply,	‡7,765,075	,268,592
Hospitals,	633,119	743,737
Manure Depots, Refuse Destructors, &c., in connection with the Cleansing, &c., of the Streets,	242,502	262,732
Slaughter-houses,	154,94	169,892
Burial Grounds,	134,489	147,661
Dwelling House Improvements,	1,725,035	1,848,425
Public Baths and Wash-houses,	176,448	206,491
Public Parks,	809,917	841,794
Public Lighting,	6,449	6,844
Gas Supply,	¶2,068,524	‖2,265,122
Electric Lighting,	828,155	1,480,434
Markets,	87,810	89,316
Fire Brigade,	94,922	126,602
Ecclesiastical Purposes,	9,127	9,211
Buildings (so far as not allocated to other heads)—being Burgh and County Municipal Buildings, Militia Store Buildings, and Parish Council Buildings under the Local Government (Scotland) Act, 1894,	1,080,319	1,145,787
Tramways,	1,604,161	2,130,540
General Burgh Improvements,	1,177,599	1,194,353
Lodging Houses,	121,606	123,558
Light Railways,	1,238	10,120
Fisheries,	5,922	4,868
Harbours and Ports,	*10,588,395	†10,929,468
Other Purposes,	* 1,292,654	††1,349,407
TOTAL,	39,423,743	42,638,363

* In addition, interest remaining unpaid amounted to £289,332.
† In addition, interest remaining unpaid amounted to £332,197.
‡ In addition, the capitalised value of Annuities remaining at the close of the year was £2,233,127.
‖ Do. do. do. do. do. £2,827,160.
§ Do. do. do. do. do. £2,233,127.
¶ Do. do. do. do. do. £2,860,817.
** Do. do. do. do. do. £2,680.
†† Do. do. do. do. do. £7,180.

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The following Table shows the Loans of Burghal, Landward, and Parochial Authorities outstanding at the close of the financial years 1898–99 and 1899–1900 :—

TABLE (10).

LOCAL AUTHORITIES.	1898–99.	1899–1900.
	£	£
BURGHAL—		
Burgh Authorities,	‡21,544,555	†23,860,822
Harbours,	*10,588,395	*10,929,468
District Lunacy Boards (proportion of Debt),	‖527,334	‖649,396
TOTAL BURGHAL,	32,660,284	35,439,686
LANDWARD—		
County Authorities,	1,527,178	1,738,269
District Lunacy Boards (proportion of Debt),	503,903	494,704
District Fishery Boards,	5,922	4,868
TOTAL LANDWARD,	2,037,003	2,237,841
PAROCHIAL—		
Parish Councils,	240,613	304,369
School Boards,	4,476,391	4,646,706
Heritors,	9,452	9,761
TOTAL PAROCHIAL,	4,726,456	4,960,836
TOTAL OF ALL LOANS,	39,423,743	42,638,363

The total indebtedness in 1898–99 and 1899–1900 of Local Authorities in Scotland, and the amount of debt of Burghal, Landward, and Parochial Authorities respectively, together with their gross valuations and the amount of debt per £ of gross valuation, are shown in the following Table :—

TABLE (11).

LOCAL AUTHORITIES.	1898–99.			1899–1900.		
	Loans Outstanding.	Gross Rental.	Amount of Loans per £ of Gross Rental.	Loans Outstanding.	Gross Rental.	Amount of Loans per £ of Gross Rental.
	£	£	£ s. d.	£	£	£ s. d.
Burghal,	32,660,284	15,293,512	2 2 9	35,439,686	15,841,950	2 4 9
Landward,	2,037,003	14,420,483	0 2 10	2,237,841	14,651,163	0 3 1
Parochial,	4,726,456	27,107,045	0 3 6	4,960,836	27,784,053	0 3 7
Whole of Scotland,	39,423,743	27,107,045	1 9 1	42,638,363	27,784,053	1 10 8

The Landward Valuations stated in this Table include upwards of £2,000,000 of Burghal Valuations, also included in the valuations of Burghal Authorities. To this extent, therefore, the Burghal Valuations appear twice in the Table.

* In addition to the above, the interest remaining unpaid at the close of the years 1898–99 and 1899–1900 amounted to £289,332 and £332,197 respectively.

† In addition, the capitalised value of Annuities remaining at the close of the year was £5,067,467.

‡ Do. do. do. do. do. £5,096,624.

‖ Ascertained by deducting proportion of debts due by County Authorities, as shown in Returns, from total debt as set forth in Forty-second and Forty-third Reports of General Board of Commissioners in Lunacy in Scotland.

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In addition to the Loans shown in the above table, the capitalised value of Annuities of Burghal Authorities remaining at the close of 1899-1900 was £5,076,467, representing a rate of 6*s.* 5*d.* per £ of Gross Rental of Burghal Authorities, and 3*s.* 8*d.* per £ of the Gross Rental of Scotland. No Landward or Parochial Authority appears to be burdened with interminable annuities.

In 1898–99 the total Loans of Local Authorities amounted to £8, 19*s.* 11*d.* per head of the estimated population of Scotland; in 1899–1900 they rose to £9, 12*s.* 7*d.* per head. In addition to this, the capitalised value of Annuities in 1898-99 and 1899-1900 represented £1, 3*s.* 3*d.* and £1, 2*s.* 11*d.* per head respectively.

It should be borne in mind, however, that the whole of the above debt does not form a charge against the rates. The Harbour Loans are obtained on the security of the harbour dues; a proportion of the Burgh loans is secured on the "Common Good," and the charges are met out of "Common Good" revenue; while loans for gasworks, markets, electric light, tramways, and other undertakings producing revenue are primarily chargeable against such revenue, and only affect the rates to the amount of the excess, if any, of expenditure over revenue.

This remark, however, only applies to the debts of Burghal Authorities. The loan charges of Landward and Parochial Authorities are practically all met out of the rates.

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(*e*) SUMMARIES OF RECEIPT AND EXPENDITURE, 1899–1900.

The following summaries give details of the receipts and expenditure of Local Authorities in 1899–1900, classed according to (1) authorities and (2) items of revenue and purposes of expenditure. Details of loans outstanding, and purposes of Sinking and Contingent, &c., Funds remaining at the close of 1899–1900 are also shown :—

I.—Receipts of Local Authorities other than from Loans.

	£	£	£
1. Parish Authorities—			
(*a*) Parish Councils—			
Assessments under—			
Poor Law Acts,	841,966		
Education Acts,	869,105		
Registration of Births, &c., Acts,	13,092		
Burial Grounds Act,	15,486		
Valuation of Lands Act,	664		
Under Local Government Act, 1894,	4,635		
Under Public Libraries Act,	245		
		1,745,193	
Imperial Subventions and Payments—			
Out of Local Taxation Account :—			
Medical Relief Grant,	19,665		
Pauper Lunacy Grant,	115,386		
Grant in Relief of Rates,	*50,151		
Agricultural Rates Grant,	†109,674		
		294,876	
Treasury Contributions in lieu of rates,	...	‡6,734	
Receipts from other Parishes in consequence of determinations as to Boundaries,	...	1,589	
Other Sources—			
Revenue from Mortifications,	4,249		
Contributions by Relatives of Paupers,	28,740		
Burial Grounds Revenue, other than Assessment and Imperial Subventions,	20,200		
Sale of Buildings,	365		
All other Sources,	23,998		
		77,552	
		2,125,944	
Deduct—			
Receipts from other Parishes,	...	1,589	
			2,124,355
(*b*) School Boards —			
School Fees, and Books, &c., sold,	...	44,166	
Fines recovered under Secs. 70 and 72,	...	514	
Grants—			
For relief of Fees,	327,476		
For Secondary Education,	28,948		
From Scotch Education Department—			
Annual Grants,	624,505		
Additional Grants under Sec. 67,	46,622		
Probate Duty Grants,	1,200		
From Science and Art Department,	37,865		
		1,066,616	
From other Local Authorities—			
County Councils for Technical Education,	9,247		
Parish Councils, being the rating authorities under the Education Act,	923,358		
Contributions from School Boards under Sec. 42,	7,521		
Contributions from Common Good of Burghs,	1,120		
Payments by one School Board to another under award of Boundary Commissioners,	837		
		942,083	
Endowments,	...	8,374	
Sale of old Buildings, &c.,	...	8,795	
Other Sources,	...	18,626	
		2,089,174	
Deduct—			
Sums received from other Local Authorities as shown above,	...	942,083	1,147,091
Carried forward,			3,271,446

* £48,442 applied in relief of Poor Rates, and £1709 in relief of Rates other than Poor Rates.
† £57,276 ,, ,, £52,398 ,, ,, ,,
‡ £3464 ,, ,, £3270 ,, ,, ,,

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I.—Receipts of Local Authorities other than from Loans—*continued.*

	£	£	£
Brought forward,	...	...	3,271,446
1. Parish Authorities—*continued.*			
(*c*) Heritors for Ecclesiastical Purposes—			
Assessments,	...	40,501	
Sale of Buildings and other Property,	...	854	
Other Sources of Income,	...	4,144	
			45,499
2. County Authorities—			
(*a*) County Councils—			
Assessments—			
Water Supply,	78,175		
All other Assessments,	681,813		
		759,988	
Dues, Fees, Fines, &c.—			
Pier Dues,	56		
Fines, Penalties, and Fees,	7,243		
		7,299	
Imperial Subventions and Payments—			
From Local Taxation (Scotland) Account—			
Highlands and Islands Grant,	9,998		
Roads,	27,868		
Police Pay, &c.,	65,216		
Medical Officers', &c., Grant,	9,501		
"Residue" Grant,	31,019		
"Equivalent" Grant,	65,218		
Agricultural Rates,	70,273		
		279,093	
From Her Majesty's Treasury or other Government Departments out of Votes—			
Criminal Prosecutions,	3,001		
Erection and Maintenance of Sheriff Court Buildings,	6,399		
Maintenance and Removal of Prisoners,	4,840		
Grants for Highland Footpaths,	3,967		
Grants in aid of Works under the Western Highlands, &c., Works Act, 1891,	*1,682		
Grants in lieu of Rates on Government Property,	910		
Other Grants,	578		
		21,377	
Water Supply Revenue, other than Assessment,	...	16,219	
Private Improvement Expenses recovered (Sec. 39 Public Health (Scotland) Act, 1897),	...	2,215	
Contributions from other Local Authorities,	...	39,621	
Other Receipts,	...	35,051	
		1,160,863	
Deduct—			
Contributions from other Local Authorities,	...	39,621	
			1,121,242
3. County and Burgh Authorities—			
(*a*) District Lunacy Boards—			
Assessments for Lunacy Purposes on Landward parts of Counties and on Burghs of each District,	...	101,250	
Sums received by Glasgow District Lunacy Board, as per Note (**) on page 108,	...	8,500	
Proportion payable to the Providing Account of Profits on keeping Private Patients, Rent of Lands, &c.,	...	6,290	
		116,040	
Deduct—			
Assessments received from Burghs and County Councils, being the rating authorities under the Lunacy Acts,	101,250		
Sums received by Glasgow District Lunacy Board,	8,500		
		109,750	
			6,290
Carried forward,			4,444,477

* For Piers, Boatslips, &c.

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I.—Receipts of Local Authorities other than from Loans—*continued.*

	£	£	£
Brought forward,			4,444,477
4. Burgh Authorities—			
Assessments—			
Water Supply,	308,459		
All other Assessments,	1,731,800		
		2,040,259	
Dues, Fees, Fines, &c.—			
Customs, Markets, and Slaughter-house Dues, and all other Dues,	103,269		
Fines and Fees,	52,219		
		155,488	
Imperial Subventions and Payments—			
From Local Taxation Account—			
Roads Grant,	7,131		
Police Pay and Clothing Grant,	117,061		
Medical Officers', &c., Grant,	5,535		
"Residue" Grant,	42,890		
"Equivalent" Grant,	96,146		
Land Tax redeemed by Burghs,	1,037		
		269,800	
From Parliamentary Vote—			
Criminal Prosecutions,	424		
Erection and Maintenance of Sheriff Court Buildings,	7,743		
Maintenance and Removal of Prisoners,	3,295		
Grant in lieu of Rates on Government Property,	8,894		
Other Grants,	273		
		20,629	
Other Receipts—			
From Property, Investments, and Common Good,	259,825		
From Ecclesiastical Property,	6,698		
Sale of Property,	49,122		
Other Local Authorities,	67,801		
Baths and Wash-houses,	25,421		
Water Supply,	324,709		
Gas Supply,	1,611,277		
Electric Lighting,	155,039		
Lighting Stairs, and Cleansing and Lighting Private Courts,	48,231		
Tramways,	548,503		
Sale of Manure and Town Refuse,	46,315		
Private Improvement Expenses recovered,	40,476		
Lodging Houses,	21,126		
All other Receipts,	68,137		
		3,272,680	
		5,758,856	
Deduct—			
Receipts from other Local Authorities,	...	67,801	
			5,691,055
5. District Fishery Boards—			
Assessments,	...	12,785	
Penalties and Expenses,	...	295	
From other Local Authorities,	...	760	
Other Sources,	...	762	
		14,602	
Deduct—			
Receipts from other Local Authorities,	...	760	
			13,842
6. Harbour and Port Authorities—			
Assessments,	...	522	
Import and Export Tonnage and Ballast Dues,	...	360,524	
Other Tolls and Dues; also Rents,	...	543,538	
Sale of Materials,	...	2,687	
From other Local Authorities,	...	5,827	
From Her Majesty's Treasury,	...	*5,913	
All other Sources of Income,	...	17,834	
		936,845	
Deduct—			
Receipts from other Local Authorities,	...	5,827	
			931,018
	Total,		11,080,392

* Includes £5873, being an equivalent to the sum expended by Fishery Board for Scotland out of Government Grant. *Vide* footnote to page 225.

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II.—Items of Receipts other than from Loans.

	£	£	£
1. Assessments—			
Parish Councils—			
Poor Law Acts,	841,966		
Education Acts,	869,105		
Registration of Births, &c., Acts,	13,092		
Burial Grounds Act,	15,486		
Valuation of Lands Act,	664		
Local Government Act, 1894,	4,635		
Public Libraries Act,	245		
		1,745,193	
Heritors for Ecclesiastical Purposes,	...	40,501	
County Councils—			
Water Supply,	78,175		
All other Assessments,	681,813		
		759,988	
Burgh Authorities—			
Water Supply,	308,459		
All other Assessments,	1,731,800		
		2,040,259	
District Fishery Boards,	...	12,785	
Harbour and Port Authorities,	...	522	
			4,599,248
2. Imperial Subventions and Payments *—			
Parish Councils,	...	301,610	
School Boards,	...	1,066,616	
County Councils,	...	300,470	
Burgh Authorities,	...	290,429	
Harbour and Port Authorities,	...	5,913	
			1,965,038
3. Dues, Fees, Fines, &c.—			
Dues—			
County Councils—			
Pier Dues,	56		
Burgh Authorities—			
Customs, Markets, and Slaughter-house Dues, and all other Dues,	103,269		
Harbour and Port Authorities—			
Import and Export Tonnage and Ballast Dues,	360,524		
Other Tolls and Dues, &c.,	543,538		
		1,007,387	
Fees, Fines, &c.—			
School Boards—			
School Fees, &c.,	44,166		
Fines recovered,	514		
County Councils—			
Fines, Penalties, and Fees,	7,243		
Burgh Authorities—			
Fines and Fees,	52,219		
District Fishery Boards—			
Penalties and Expenses,	295	104,437	
			1,111,824
Carried forward,			7,676,110

* Of the total sum of £1,965,038 entered under this head, about £1,088,000 comes from Votes of Parliament (chiefly the Public Education (Scotland) Vote), and the balance of £877,038 from the Local Taxation (Scotland) Account. The last mentioned sum does not include the whole monies paid from the Local Taxation (Scotland) Account in the year. It is, for example, exclusive of the annual Exchequer Contribution of £40,000 to Police Pension Funds, and of sundry payments to the Scotch Education Department and other Departments in respect of Education, Cattle Pleuro-pneumonia, and other purposes under the Acts of 1890, 1892, 1896 and 1898 relating to the Account. Return Cd. 291 (1900) may be referred to for a complete summary of the payments into and out of the Local Taxation (Scotland) Account for the Government Financial Year *ended 31st March 1900.*

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II.—Items of Receipts other than from Loans—*continued.*

	£	£	£
Brought forward,	...	...	7,676,110
4. Revenue from Property, Investments, &c. (excluding Sales)—			
Parish Councils—			
Mortifications,	...	4,249	
School Boards—			
Endowments,	...	8,374	
Burgh Authorities—			
Property, Investments, and Common Good,	259,825		
Ecclesiastical Property,	6,698		
		266,523	
5. Sale of Property, &c.—			279,146
Parish Councils,	...	365	
School Boards,	...	8,795	
Heritors,	...	854	
Burgh Authorities,	...	49,122	
Harbour and Port Authorities,	...	2,687	
			61,823
6. Revenue from Burial Grounds (being Sale of Lairs, Interment Fees, &c.)—			
Parish Councils,	...	20,200	
Heritors,	...	*	
Burgh Authorities,	...	*	
			20,200
7. Contributions by Relatives of Paupers—			
Parish Councils,	...	...	28,740
8. Baths and Wash-houses—			
Burgh Authorities,	...	...	25,421
9. Water Supply—			
County Councils,	...	16,219	
Burgh Authorities,	...	324,709	
			340,928
10. Gas Supply—			
Burgh Authorities,	...	...	1,611,277
11. Electric Lighting—			
Burgh Authorities,	...	...	
12. Lighting Stairs, and Cleansing and Lighting Private Courts—			
Burgh Authorities,	...	...	48,231
13. Tramways—			
Burgh Authorities,	...	...	548,503
14. Sale of Manure and Town Refuse—			
Burgh Authorities,	...	...	46,315
15. Private Improvement Expenses recovered—			
County Councils (Section 39 Public Health (Scotland) Act, 1897),	...	2,215	
Burgh Authorities,	...	40,476	
			42,691
16. Lodging Houses—			
Burgh Authorities,	...	...	21,126
17. All other Receipts—			
Parish Councils,	...	23,998	
School Boards,	...	18,626	
Heritors for Ecclesiastical Purposes,	...	4,144	
County Councils,	...	35,051	
District Lunacy Boards,	...	6,290	
Burgh Authorities,	...	68,137	
District Fishery Boards,	...	762	
Harbour and Port Authorities,	...	17,834	
			174,842
Total Receipts,			11,080,392

* Included in other heads of Receipts.

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III.—Expenditure of Local Authorities not defrayed out of Loans.

	£	£	£
1. Parish Authorities—			
(a) Parish Councils—			
Under Poor Law Acts—			
Relief and Management of Poor,	1,048,338		
Cost of Collection of Poor Rate,	22,375		
Cost of Collection of School Rate,	14,752		
Buildings,	20,855		
Churchyards, transferred to Parish Councils under Section 30 (6) of Local Government (Scotland) Act, 1894,	683		
Instalment of Loans repaid,	*12,202		
Payment into Sinking Fund,	13		
Interest,	5,109		
		1,124,327	
Under Burial Grounds Act—			
Burial Grounds,	26,115		
Instalment of Loans repaid,	8,115		
Payment into Sinking Fund,	73		
Interest,	3,294		
		37,597	
Under Registration Acts,	...	15,652	
Under Part IV. of Local Government (Scotland) Act, 1894—			
Maintenance of Roads,	2,653		
Buildings,	280		
Rights of Way,	439		
Recreation Grounds,	898		
Land Leased for Allotment or Common Pasture,	528		
Miscellaneous,	936		
Instalment of Loans repaid,	†709		
Payment into Sinking Fund,	‡60		
Interest,	§234		
		6,737	
Under Public Libraries Act,	...	280	
Payments to other Local Authorities—			
Election Expenses paid to County and Burgh Authorities,	727		
To other Parishes in consequence of determinations as to Boundaries,	1,589		
To County and Burgh Authorities, under Valuation of Lands Act,	823		
To School Boards, under Education Acts,	922,926		
Other payments,	855		
		926,920	
		2,111,513	
Deduct— Sums paid to other Local Authorities, as shown above,	...	926,920	
			1,184,593
Carried forward,			1,184,593

* In addition £1703 of Loans were redeemed by application of Sinking Fund.
† Maintenance of Roads, £198; Buildings, £412; Recreation Grounds, £73; Rights of Way, £26.
‡ Buildings, £10; Maintenance of Roads, £50.
§ Maintenance of Roads, £31; Buildings, £157; Recreation Grounds, £26; Rights of Way, £20.

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III.—Expenditure of Local Authorities not defrayed out of Loans—*continued.*

	£	£	£
Brought forward, . .			1,184,593
1. Parish Authorities—*continued.*			
(*b*) School Boards—			
Expenses incident to the Election of the Boards,	...	11,701	
Salaries of Officers of the Boards, . . .	...	59,975	
Salaries of Teachers, ...	...	1,282,328	
Printing, Postages, Advertising, and other Charges, ...	...	13,603	
Books, Apparatus, and Stationery, . . .	...	75,235	
Rent, Rates, Taxes, and Insurance, . . .	...	67,992	
Replacement of Furniture, and Repairs to Buildings and Furniture, ...	...	77,979	
Fuel, Light, and Cleaning, ...	...	109,722	
Loans—			
Instalment repaid, ...	181,044		
Interest, ...	152,522		
		333,566	
Legal Expenses and Expenses of Prosecutions,	...	5,836	
Contributions to School Boards under Section 42,	...	7,766	
Payments by one School Board to another under award of Boundary Commissioners, . .	...	837	
Other Expenses, ...	...	58,848	
		2,105,388	
Deduct—			
Sums paid to other Local Authorities, viz.:—			
Contributions to School Boards under Section 42,	7,766		
Payments by one School Board to another under award of Boundary Commissioners,	837		
		8,603	
			2,096,785
(*c*) Heritors for Ecclesiastical Purposes—			
Churches, ...	...	12,841	
Manses, ...	...	16,364	
Glebes, ...	...	577	
Churchyards, ...	...	4,273	
Loans—			
Instalment repaid—			
Churchyards, ...	75		
Other Purposes, ...	2,433		
		2,508	
Payment into Sinking Fund, . . .	...	...	
Carried forward,		36,563	3,281,378

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III.—EXPENDITURE of Local Authorities not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,		36,563	3,281,378
1. PARISH AUTHORITIES—*continued.*			
(c) Heritors for Ecclesiastical Purposes—*continued.*			
Interest—			
Churchyards,	10		
Other Purposes,	337		
		347	
Other Expenses,	...	7,283	
			44,193
2. COUNTY AUTHORITIES—			
(a) County Councils—			
Police—			
Pay and Clothing,	144,960		
New Station Houses and Cells and Repairs,	11,348		
Other Expenses,	31,011		
		187,319	
Sheriff Court Houses,	...	8,505	
County Buildings,	...	3,203	
Criminal Prosecutions,	...	3,334	
Reformatories and Industrial Schools,	...	1,264	
Roads and Bridges—			
Construction of New Roads and Bridges,	6,660		
Maintenance of Roads and Bridges,	425,003		
Salaries of County and District Officials,	35,958		
Other Expenses,	19,193		
		486,814	
Sanitation—			
Sewers and Drains,	8,716		
Water Supply,	43,065		
Hospitals,	40,665		
General Sanitary Operations,	49,089		
		141,535	
Slaughter Houses,	...	8	
Technical Education,	...	23,610	
Registration of Voters,	...	10,361	
Election of Councillors,	...	...	
Valuation of Lands,	...	5,883	
Diseases of Animals Act,	...	3,107	
Weights and Measures Act,	...	4,635	
Salaries or Fees, and Outlay of County Officials (so far as charged to County General Assessment),	...	11,281	
Salaries or Fees, and Outlay of Procurators Fiscal and Clerks of the Peace,	...	11,378	
General Purposes (Section 27 (1) of Local Government (Scotland) Act, 1889), so far as not allocated to other heads of Expenditure,	...	19,379	
Small Holdings Act, 1892,	...	...	
Local Government Act, 1894—			
Lighting,	10,491		
Scavenging,*	11,106		
Other Expenses,	682		
		22,279	
Private Improvement Expenses (Section 39 of Public Health (Scotland) Act, 1897),	...	1,483	
Loans—			
Instalment repaid,	†52,023		
Payments into Sinking Fund,	‡2,476		
Interest,	47,018		
		101,517	
Carried forward,		1,046,895	3,325,571

* Scavenging of villages in terms of Part IV. of the Local Government (Scotland) Act, 1894; other expenses incurred by County Councils in connection with cleansing roads are included in other heads of Expenditure.

† In addition, £12,643 of Loans were redeemed by application of Sinking Fund.

‡ For reduction of Debt as follows:—Hospitals, £442; Water Supply, £1,279; Drainage, £134; Police Stations and Prisons, £134; Sheriff Court Houses, £103; County Buildings, £53; Roads, £284; Lighting £15; Militia Store Buildings, £32.

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III.—EXPENDITURE of Local Authorities not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,		1,046,895	3,325,571
2. COUNTY AUTHORITIES—*continued.*			
(*a*) County Councils—*continued.*			
Payments to other Local Authorities,	...	63,217	
Piers, &c., constructed under the Western Highlands, &c., Works Act 1891,	...	2,281	
Light Railways,	...	89	
Other Expenditure,	...	6,980	
		1,119,462	
Deduct—			
Payments to other Local Authorities (including Payments to School Boards for Technical Education and Payments to Lunatic Asylums),	...	63,217	
			1,056,245
3. COUNTY AND BURGH AUTHORITIES—			
(*a*) District Lunacy Boards—			
Furniture and Furnishings,	...	7,136	
Rent or Feu-duty of Asylum Grounds,	...	1,250	
Buildings, Improvements, Alterations, and Additions defrayed out of Payments into Building Fund,	...	32,453	
Loans—			
Instalment repaid,	17,000		
Interest,	33,292		
		50,292	
Payments to Glasgow District Lunacy Board, as per Note (**) on page 108,	...	8,500	
Miscellaneous Expenses,	...	12,952	
		112,583	
Deduct—			
Payments to Glasgow District Lunacy Board,	...	8,500	
			104,083
4. BURGH AUTHORITIES—			
Police,	...	313,282	
Sheriff Court Houses,	...	9,692	
Payment under Prisons Act,	...	1,901	
Public Lighting—			
Gas,	180,031		
Electricity,	24,306		
		204,337	
Cleansing Streets and Courts,	...	324,012	
Roads, Streets, and Bridges—			
Construction of New Roads and Bridges,	15,338		
Maintenance of Roads and Bridges,	*230,461		
Salaries of Road Officials,	18,735		
Other Expenses,	6,313		
		270,847	
Sanitation—			
Sewers and Drains,	66,162		
Water Supply,	*203,703		
Hospitals,	111,619		
General Sanitary Operations,	73,489		
		454,973	
Gas Supply,	...	*1,372,695	
Electric Lighting,	...	*90,185	
Fire Brigade,	...	43,068	
Tramways,	...	466,560	
Public Baths and Wash-houses,	...	29,990	
Public Parks, &c.,	...	77,653	
Slaughter-houses,	...	28,597	
Markets,	...	17,845	
Dwelling-House Improvements,	...	21,093	
Burial Grounds,	...	13,201	
Public Libraries,	...	26,374	
Education (exclusive of Contributions to School Boards and County Councils),	...	17,821	
Carried forward,		3,784,126	4,485,899

* *See* note (†) on page xxix.

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III.—EXPENDITURE of Local Authorities not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,	...	3,784,126	4,485,899
4. BURGH AUTHORITIES—*continued.*			
Registration of Births, Deaths, and Marriages,	...	12,673	
Registration of Voters,	...	10,647	
Election of Councillors,	...	8,662	
Valuation of Lands,	...	14,353	
Diseases of Animals Act,	...	13,686	
Weights and Measures Act,	...	5,652	
Ministers' Stipends and upkeep of Ecclesiastical Establishments,	...	13,820	
General upkeep of Town Property,	...	110,512	
Purchase and Erection of Property, not included under Special Heads of Expenditure,	...	†34,796	
General Burgh Improvements, do. do.	...	12,268	
Private Improvement Expenses,	...	42,380	
Lodging Houses,	...	15,633	
Salaries, Fees, &c., not included under Special Heads of Expenditure,	...	82,735	
Loans—			
Instalment repaid,	*†354,089		
Payment into Sinking Fund,	‡211,623		
Interest,	§843,134		
		1,408,846	
Payments to other Local Authorities,	...	117,810	
Payments into Contingent, Depreciation, or Reserve Fund,	...	26,021	
All other Expenditure,	...	82,938	
		†5,797,558	
Deduct—			
Payments to other Local Authorities (including Lunacy Expenditure),	...	117,810	
			5,679,748
5. DISTRICT FISHERY BOARDS—			
Wages and Salaries,	...	10,753	
Loans—			
Instalment repaid,	1,054		
Payment into Sinking Fund,	—		
Interest,	168		
		1,222	
Other Expenses,	...	2,722	
			14,697
6. HARBOUR AND PORT AUTHORITIES—			
Making New and Maintaining Old Works and Repairs,	...	‖283,775	
Lighting; Buoys and Beacons; Anchors, Chains, and Cables, &c.,	...	16,378	
Loans—			
Instalment repaid,	¶18,252		
Payment into Sinking Fund,	51,478		
Interest,	**325,192		
		394,922	
Rents, Rates and Taxes, and Insurance,	...	80,106	
Salaries, and Collectors' Commission,	...	46,592	
Payments into Contingent, Depreciation, or Reserve Fund,	...	11,630	
Payments to other Local Authorities,	...	3,124	
All other Charges,	...	88,935	
		††925,462	
Deduct—			
Payments to other Local Authorities,	...	3,124	
			922,338
TOTAL,			11,102,682

* Includes £7189 in respect of Annuities redeemed out of Revenue.

† In addition, £170,663 was expended out of Sinking Fund in respect of the following, viz.:—Roads, £130; Electric Lighting, £2000; Purchase and Erection of Property, £311; Redemption of Loans, £142,852; and Redemption of Annuities, £25,370. Further, a sum of £5731 was expended out of Contingent, &c., Fund in respect of the following, viz.:—Water Supply, £101; and Gas Supply, £5630.

‡ For reduction of Debt as follows:—Municipal and other Town Buildings, £3,255; Prisons and Police Stations, £615; Manure Depôts, &c., in connection with Cleansing, &c., of Streets, £1,255; Roads, Streets, and Bridges, £7,755; Sewers and Drains, £14,525; Water Supply, £95,071; Hospitals, &c., £2,209; Gas Supply, £55,084; Electric Lighting, £9,297; Fire Brigade, £450; Tramways, £1,190; Public Baths and Wash-houses, £813; Public Parks, &c., £802; Slaughter-houses, £1,774; Markets, £520; Dwelling-house Improvements, £5; General Burgh Improvements, £3,963; Burial Grounds, £1,770; Public Libraries, £123; Lodging Houses, £199; Light Railways, £5; all other purposes, £10,943.

§ Includes Annuities, £153,781.

‖ Includes £5414 expended by the Fishery Board for Scotland on behalf of certain Harbours. *Vide* note on page 225.

¶ Includes £200 repaid by Fishery Board for Scotland (*vide* footnote to page 225). In addition to the instalment of £18,252, loans amounting to £15,636 were taken over by the Duke of Sutherland (*vide* sidenote (*h*) to page 223); also, loans amounting to £44,465 were redeemed by application of Sinking Fund; and further, loans amounting to £491 were redeemed by tender at a cost of £326 paid out of Sinking Fund (*vide* sidenote (*b*) to page 221).

** Includes £280 paid by Fishery Board for Scotland (*vide* footnote to page 225).

†† In addition, there was expended out of Contingent Fund on purposes other than the Redemption of Loans £142.

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IV.—Purposes of Expenditure not defrayed out of Loans.

	£	£	£
1. Poor Relief (excluding Loans Repaid, and Interest)—			
Parish Councils—			
Relief and Management of Poor,	...	1,048,338	
Cost of Collection of Poor Rate,	...	22,375	
Cost of Collection of School Rate,	...	14,752	
Buildings,	...	20,855	
			1,106,320
2. Burial Grounds (excluding Loans Repaid, and Interest)—			
Parish Councils—			
Under Burial Grounds Act,	26,115		
Under Section 30 (6) of the Local Government (Scotland) Act, 1894,	683		
		26,798	
Heritors,	...	4,273	
Burgh Authorities,	...	13,201	
			44,272
3. Registration of Births, Deaths, and Marriages—			
Parish Councils,	...	15,652	
Burgh Authorities,	...	12,673	
			28,325
4. Registration of Voters—			
County Councils,	...	10,361	
Burgh Authorities,	...	10,647	
			21,008
5. ‡Election of Councillors—			
County Councils,		...	
Burgh Authorities,		8,662	
			8,662
6. Education (excluding Loans Repaid, and Interest)—			
School Boards,	...	1,763,219	
County Councils—			
Technical Education,	...	23,610	
Burgh Authorities—			
Education (exclusive of Contributions to School Boards and County Councils),	...	17,821	
			1,804,650
7. Ecclesiastical Purposes (excluding Loans Repaid, and Interest)—			
Heritors (excluding Expenditure on Churchyards),	...	37,065	
Burgh Authorities—			
Ministers' Stipends and upkeep of Ecclesiastical Establishments,	...	13,820	
			50,885
8. Police (excluding Loans Repaid, and Interest)—			
County Councils,	...	187,319	
Burgh Authorities,	...	313,282	
			500,601
9. Sheriff Court Houses (excluding Loans Repaid, and Interest)—			
County Councils,	...	8,505	
Burgh Authorities,	...	9,692	
			18,197
10. *Buildings (excluding Loans Repaid and Interest)—			
Parish Councils—			
Under Part IV. of the Local Government (Scotland) Act, 1894,	...	280	
County Councils—			
County Buildings,	...	3,203	
Burgh Authorities—			
General upkeep of Town Property,	...	110,512	
			113,995
11. *Purchase and Erection of Property—			
Burgh Authorities,	...	...	†34,796
Carried forward,			3,731,711

* So far as not allocated to other heads of Expenditure.

† See note (†) on page xxix.

‡ This heading includes the cost of election of Town Councillors and Burgh Commissioners and of County Councillors and Parish Councillors. The cost of election of School Boards has been included under the head of Education.

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,	...	...	3,731,711
12. Criminal Prosecutions—			
County Councils,	...	3,334	
Burgh Authorities,	...	†	
			3,334
13. Reformatories and Industrial Schools (excluding Loans repaid, and Interest)—			
County Councils,	...	1,264	
Burgh Authorities,	...	‡	
			1,264
14. Roads and Bridges (excluding Loans repaid, and Interest)—			
Parish Councils, under Part IV. of Local Government (Scotland) Act, 1894,	...	2,653	
County Councils,	...	486,814	
Burgh Authorities,	...	§270,847	
			760,314
15. Sanitation (excluding Loans repaid, and Interest)—			
Sewers and Drains—			
County Councils,	8,716		
Burgh Authorities,	66,162		
		74,878	
Water Supply—			
County Councils,	43,065		
Burgh Authorities,	§203,703		
		246,768	
Hospitals—			
County Councils,	40,665		
Burgh Authorities,	111,619		
		152,284	
General Sanitary Operations—			
County Councils,	49,089		
Burgh Authorities,	73,489		
		122,578	
			596,508
16. Valuation of Lands and Heritages—			
County Councils,	...	5,883	
Burgh Authorities,	...	14,353	
			20,236
17. Diseases of Animals Act—			
County Councils,	...	3,107	
Burgh Authorities,	...	13,686	
			16,793
18. Weights and Measures Act—			
County Councils,	...	4,635	
Burgh Authorities,	...	5,652	
			10,287
19. Salaries, Fees, &c. (so far as not charged to other Heads of Expenditure)—			
County Councils—			
Salaries or Fees and Outlay of County Officials (so far as charged to County General Assessment),	11,281		
Salaries or Fees and Outlay of Procurators Fiscal and Clerks of the Peace,	11,378		
		22,659	
Burgh Authorities,	...	82,735	
			105,394
20. Public Lighting (excluding Loans repaid, and Interest)—			
County Councils (under Part IV. of Local Government (Scotland) Act, 1894),		10,491	
Burgh Authorities—			
Gas,	180,031		
Electricity,	24,306		
		204,337	
			214,828
Carried forward,			5,460,669

† Included under Police.
‡ Included under other heads of Burgh Expenditure.
§ *See* note (†) on page xxix.

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,			5,460,669
21. PRIVATE LIGHTING (excluding Loans repaid, and Interest)—			
Burgh Authorities—			
Gas,	...	‡1,372,695	
Electricity,	...	‡90,185	
			1,462,880
22. CLEANSING STREETS AND COURTS (excluding Loans repaid, and Interest)—			
County Councils,†	...	11,106	
Burgh Authorities,	...	324,012	
			335,118
23. FIRE BRIGADE (excluding Loans repaid, and Interest)—			
Burgh Authorities,	...	...	43,068
24. TRAMWAYS (excluding Loans repaid, and Interest)—			
Burgh Authorities,	...	...	466,560
25. PUBLIC BATHS AND WASH-HOUSES (excluding Loans repaid, and Interest)—			
Burgh Authorities,	...	...	29,990
26. PUBLIC PARKS, &c. (excluding Loans repaid, and Interest)—			
Parish Councils—			
Recreation Grounds,	...	898	
Burgh Authorities,	...	77,653	
			78,551
27. SLAUGHTER-HOUSES (excluding Loans repaid, and Interest)—			
County Councils,	...	8	
Burgh Authorities,	...	28,597	
			28,605
28. MARKETS (excluding Loans repaid, and Interest)—			
Burgh Authorities,	...	...	17,845
29. DWELLING-HOUSE IMPROVEMENTS (excluding Loans repaid, and Interest)—			
Burgh Authorities,	...	...	21,093
30. PUBLIC LIBRARIES (excluding Loans repaid, and Interest)—			
Parish Councils,	...	280	
Burgh Authorities,	...	26,374	
			26,654
31. LODGING HOUSES—			
Burgh Authorities,	...	...	15,633
32. PROVIDING AND BUILDING, &c., OF DISTRICT ASYLUMS (excluding Loans repaid, and Interest)—			
District Lunacy Boards,	...	...	53,791
33. *LOANS REPAID, PAYMENTS INTO SINKING FUND, AND INTEREST—			
Poor-Law Acts—			
Instalments Repaid—			
Parish Councils,	...	12,202	
Payment into Sinking Fund—			
Parish Councils,	...	13	
Interest—			
Parish Councils,	...	5,109	
			17,324
Burial Grounds—			
Instalments repaid—			
Parish Councils,	8,115		
Heritors for Ecclesiastical Purposes,	75		
Burgh Authorities,	412		
		8,602	
Payments into Sinking Fund—			
Parish Councils,	73		
Burgh Authorities,	1,770		
		1,843	
Interest—			
Parish Councils,	3,294		
Heritors for Ecclesiastical Purposes,	10		
Burgh Authorities,	1,174		
		4,478	
			14,923
Education—			
Instalments Repaid—			
School Boards—			
School Buildings, &c.,	...	181,044	
Carried forward,		181,044	8,072,704

† Scavenging of villages in terms of Part IV. of the Local Government (Scotland) Act, 1894; other expenses incurred by County Councils in connection with cleansing roads are included in other heads of Expenditure.

* For particulars regarding the Loans redeemed during the year by application of Sinking Fund (in addition to the instalments entered in this Table) see page xlvii.

‡ *See* note (†) on page xxix.

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,	...	181,044	8,072,704
33. Loans Repaid, Payments into Sinking Fund and Interest (*continued*)—			
Education (*continued*)—			
Interest—			
School Boards—			
School Buildings, &c.,	...	152,522	
			333,566
Ecclesiastical Purposes (Churches, Manses, &c.)—			
Instalments Repaid—			
Heritors,	...	2,433	
Interest—			
Heritors,	...	337	
			2,770
Police Stations and Prisons—			
Instalments Repaid—			
County Councils,	5,017		
Burgh Authorities,	10,389		
		15,406	
Payments into Sinking Fund—			
County Councils,	134		
Burgh Authorities,	615		
		749	
Interest—			
County Councils,	2,165		
Burgh Authorities,	7,788		
		9,953	
			26,108
Sheriff Court Houses—			
Instalments Repaid—			
County Councils,	54		
Burgh Authorities,	†...		
		54	
Payments into Sinking Fund—			
County Councils,	103		
Burgh Authorities,	†...		
		103	
Interest—			
County Councils,	187		
Burgh Authorities,	†...		
		187	
			344
Buildings (so far as not allocated to other heads)—			
Instalments Repaid—			
Parish Councils,	412		
County Councils,*	574		
Burgh Authorities,	12,772		
		13,758	
Payments into Sinking Fund—			
Parish Councils,	10		
County Councils,*	85		
Burgh Authorities,	3,255		
		3,350	
Interest—			
Parish Councils,	157		
County Councils,*	272		
Burgh Authorities,	35,170		
		35,599	
			52,707
General Burgh Improvement—			
Instalments Repaid—			
Burgh Authorities,	...	30,570	
Payments into Sinking Fund—			
Burgh Authorities,	...	3,963	
Interest—			
Burgh Authorities,	...	35,786	
			70,319
Roads and Bridges—			
Instalments Repaid—			
Parish Councils,	198		
County Councils,	14,528		
Burgh Authorities,	38,669		
		53,395	
Payments into Sinking Fund—			
Parish Councils,	50		
County Councils,	284		
Burgh Authorities,	7,755		
		8,089	
			...
Carried forward,		61,484	8,558,518

* Includes Militia Store Buildings.
† Included under other heads.

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward, . .	...	61,484	8,558,518
33. Loans Repaid, Payments into Sinking Fund, and Interest (*continued*)—			
Roads and Bridges (*continued*)—			
Interest—			
Parish Councils, ...	31		
County Councils, ...	10,053		
Burgh Authorities, ...	32,699		
		42,783	
Sewers and Drains—			104,267
Instalments Repaid—			
County Councils, ...	5,875		
Burgh Authorities, ...	35,434		
		41,309	
Payments into Sinking Fund—			
County Councils, ...	134		
Burgh Authorities, ...	14,525		
		14,659	
Interest—			
County Councils, ...	5,322		
Burgh Authorities, ...	45,815		
		51,137	
Water Supply—			107,105
Instalments Repaid—			
County Councils, ...	18,765		
Burgh Authorities, ...	53,180		
		71,945	
Payments into Sinking Fund—			
County Councils, ...	1,279		
Burgh Authorities, ...	95,071		
		96,350	
Interest—			
County Councils, ...	23,848		
Burgh Authorities, ...	*280,027		
		303,875	
Hospitals—			472,170
Instalments Repaid—			
County Councils, ...	6,468		
Burgh Authorities, ...	21,840		
		28,308	
Payments into Sinking Fund—			
County Councils, ...	442		
Burgh Authorities, ...	2,209		
		2,651	
Interest—			
County Councils, ...	4,665		
Burgh Authorities, ...	16,597		
		21,262	
Public Lighting—			52,221
Instalments Repaid—			
County Councils, ...	283		
Burgh Authorities, ...	†		
		283	
Payments into Sinking Fund—			
County Councils, ...	15		
Burgh Authorities, ...	†		
		15	
Interest—			
County Councils, ...	191		
Burgh Authorities, ...	†		
		191	
Reformatories and Industrial Schools—			489
Instalments Repaid—			
County Councils, ...	...	227	
Interest—			
County Councils, ...	...	136	
			363
Carried forward, . .			9,295,133

* Includes Annuities, £67,849.
† Included under other heads.

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,	...	...	9,295,133
33. Loans Repaid, Payments into Sinking Fund, and Interest (*continued*)—			
Private Lighting—			
Instalments Repaid—			
Burgh Authorities—			
Gas,	‡25,476		
Electricity,	19,580		
		45,056	
Payments into Sinking Fund—			
Burgh Authorities—			
Gas,	55,084		
Electricity,	9,297		
		64,381	
Interest—			
Burgh Authorities—			
Gas,	*160,926		
Electricity,	35,958		
		196,884	
			306,321
Cleansing Streets and Courts—			
Instalments Repaid—			
†County Councils,	120		
Burgh Authorities,	8,712		
		8,832	
Payments into Sinking Fund—			
†County Councils,	...		
Burgh Authorities,	1,255		
		1,255	
Interest—			
†County Councils,	26		
Burgh Authorities,	8,121		
		8,147	
			18,234
Fire Brigade—			
Instalments Repaid—			
Burgh Authorities,	...	3,560	
Payments into Sinking Fund—			
Burgh Authorities,	...	450	
Interest—			
Burgh Authorities,	...	3,789	
			7,799
Tramways—			
Instalments Repaid—			
Burgh Authorities,	...	27,447	
Payments into Sinking Fund—			
Burgh Authorities,	...	1,190	
Interest—			
Burgh Authorities,	...	35,034	
			63,671
Public Baths and Wash-houses—			
Instalments Repaid—			
Burgh Authorities,	...	5,655	
Payments into Sinking Fund—			
Burgh Authorities,	...	813	
Interest—			
Burgh Authorities,	...	6,261	
			12,729
Public Parks, &c.—			
Instalments Repaid—			
Parish Councils,	73		
Burgh Authorities,	22,596		
		22,669	
Payments into Sinking Fund—			
Parish Councils,	...		
Burgh Authorities,	802		
		802	
Interest—			
Parish Councils,	26		
Burgh Authorities,	28,897		
		28,923	
			52,394
Slaughter Houses—			
Instalments Repaid—			
County Councils,	4		
Burgh Authorities,	4,068		
		4,072	
Payments into Sinking Fund—			
County Councils,	...		
Burgh Authorities,	1,774		
		1,774	
Interest—			
County Councils,	2		
Burgh Authorities,	6,084		
		6,086	
			11,932
Carried forward,			9,768,213

* Includes Annuities, £85,932.
† *Vide* note (†) on page xxxii.
‡ Includes £7189 in respect of Annuities redeemed out of Revenue.

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,	...	...	9,768,213
33. Loans Repaid, Payments into Sinking Fund, and Interest—(*continued.*)			
Markets—			
Instalments Repaid—			
Burgh Authorities,	...	2,184	
Payments into Sinking Fund—			
Burgh Authorities,	...	520	
Interest—			
Burgh Authorities,	...	3,535	
			6,239
Dwelling-House Improvements—			
Instalments Repaid—			
Burgh Authorities,	...	11,813	
Payments into Sinking Fund—			
Burgh Authorities,	...	5	
Interest—			
Burgh Authorities,	...	53,696	
			65,514
Public Libraries—			
Instalments Repaid—			
Burgh Authorities,	...	1,366	
Payments into Sinking Fund—			
Burgh Authorities,	...	123	
Interest—			
Burgh Authorities,	...	229	
			1,718
Lodging Houses—			
Instalments Repaid—			
Burgh Authorities,	...	525	
Payments into Sinking Fund—			
Burgh Authorities,	...	199	
Interest—			
Burgh Authorities,	...	3,700	
			4,424
District Lunacy Asylums—			
Instalments Repaid—			
District Lunacy Boards,	...	17,000	
Interest—			
District Lunacy Boards,	...	33,292	
			50,292
Fisheries—			
Instalments Repaid—			
District Fishery Boards,	...	1,054	
Interest—			
District Fishery Boards,	...	168	
			1,222
Harbours and Ports—			
Instalments Repaid—			
Harbour Authorities,	...	18,252	
Payments into Sinking Fund—			
Harbour Authorities,	...	51,478	
Interest—			
Harbour Authorities,	...	325,192	
			394,922
Part IV. of Local Government (Scotland) Act, 1894 [so far as not allocated to other Heads]—			
Rights of Way—			
Instalments Repaid—			
Parish Councils,	...	26	
Interest—			
Parish Councils,	...	20	
			46
Carried forward,			10,292,590

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward,	...	...	10,292,590
33. Loans Repaid, Payments into Sinking Fund, and Interest—*continued.*			
Light Railways—			
Instalment Repaid—			
County Councils,	97		
Burgh Authorities,	21		
		118	
Interest—			
County Councils,	111		
Burgh Authorities,	24		
		135	
			253
Other Purposes—			
Instalments Repaid—			
County Councils,	11		
Burgh Authorities,	17,820		
		17,831	
Payments into Sinking Fund—			
County Councils,	...		
Burgh Authorities,	10,948		
		10,948	
Interest—			
County Councils,	40		
Burgh Authorities,	41,824		
		41,864	
			70,643
34. Harbours and Ports, &c. (excluding Loans Repaid and Interest, and Payments into Contingent, &c., Fund)—			
County Councils—			
Piers, &c., constructed under the Western Highlands, &c., Works Act, 1891,	...	2,281	
Harbour and Port Authorities,	...	*515,786	
			518,067
35. Fisheries—			
District Fishery Boards,	...	...	13,475
36. General Purposes (Sec. 27 (1) of Local Government (Scotland) Act, 1889), so far as not Allocated to other Heads of Expenditure—			
County Councils,	...	...	19,379
37. General Burgh Improvements (excluding Loans repaid, and Interest)—			
Burgh Authorities,	...	...	12,268
38. Private Improvement Expenses—			
County Councils (Section 39 of Public Health (Scotland) Act, 1897),	...	1,483	
Burgh Authorities,	...	42,380	
			43,863
39. Under Part IV. of Local Government (Scotland) Act, 1894 [so far as not Allocated to other Heads of Expenditure]—			
Parish Councils—			
Rights of Way,	439		
Land Leased for Allotment or Common Pasture,	528		
Miscellaneous,	936		
		1,903	
County Councils—			
Other Expenses under Local Government Act, 1894,	...	682	
			2,585
40. Payments under Prisons Act—			
Burgh Authorities,	...	...	1,901
Carried forward,			10,975,024

* In addition, there was expended out of Contingent Fund on purposes other than the redemption of Loans, £142.

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IV.—Purposes of Expenditure not defrayed out of Loans—*continued.*

	£	£	£
Brought forward, . .	...	...	10,975,024
41. Light Railways—			
County Councils, ...	...	...	89
42. Payments into Contingent, Depreciation, or Reserve Funds—			
Manure Depots, Refuse Destructors, &c., in connection with the Cleansing, &c., of the Streets— Burgh Authorities, ...	...	16	
Water Supply— Burgh Authorities, ...	...	7,526	
Private Lighting— Gas— Burgh Authorities, ...	4,578		
Electricity— Burgh Authorities, ...	10,041		
		14,619	
Tramways— Burgh Authorities, ...	...	3,256	
Slaughter Houses— Burgh Authorities, ...	...	200	
Burial Grounds— Burgh Authorities, ...	...	350	
Harbours and Ports— Harbour Authorities, ...	...	11,630	
Other Purposes— Burgh Authorities, ...	...	54	
			37,651
43. Other Expenditure (excluding Loans repaid, and Interest)—			
County Councils, ...	...	6,980	
Burgh Authorities, ...	...	82,938	
			89,918
	Total,	. .	11,102,682

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V.—Money Borrowed by Local Authorities during the Year.

	£	£	£
1. Parish Authorities—			
(a) Parish Councils—			
Under Poor Law Acts,	...	63,126	
Under Burial Grounds Act,	...	22,570	
Under Local Government (Scotland) Act, 1894—			
Maintenance of Roads,	...		
Buildings,	789		
Recreation Grounds,	...		
Rights of Way,	...		
		789	
			86,485
(b) School Boards—			
School Buildings, &c.,	...	...	351,359
(c) Heritors for Ecclesiastical Purposes—			
Churchyards,	...	300	
Other Purposes,	...	2,517	
			2,817
2. County Authorities—			
County Councils—			
Police Stations and Prisons,	...	12,033	
Sheriff-Court Houses,	...	1,122	
County and Municipal Buildings,	...	1,800	
Roads and Bridges,	...	6,735	
Sewers and Drains,	...	30,744	
Water Supply,	...	193,145	
Hospitals,	...	21,282	
Slaughter Houses,	...	725	
Lighting,	...	901	
Scavenging,	...	70	
Light Railways,	...	7,200	
			275,757
3. County and Burgh Authorities—			
District Lunacy Boards,	...	...	†129,863
4. Burgh Authorities—			
Municipal and other Town Buildings,	...	78,502	
Prisons and Police Stations,	...	11,771	
Manure Depots, Refuse Destructors, &c., in connection with Cleansing of the Streets,	...	29,446	
Roads, Streets, and Bridges,	...	107,728	
Sewers and Drains,	...	99,872	
Water Supply,	...	477,482	
Hospitals,	...	122,984	
Gas Supply,	...	§224,741	
Electric Lighting,	...	675,359	
Fire Brigade,	...	35,240	
Tramways,	...	555,016	
Public Baths and Wash-Houses,	...	35,980	
Public Parks, &c.,	...	54,821	
Slaughter Houses,	...	20,196	
Markets,	...	4,150	
Dwelling-House Improvements,	...	135,203	
General Burgh Improvements,	...	51,639	
Burial Grounds,	...	124	
Public Libraries,	...	1,288	
Lodging Houses,	...	2,677	
Light Railways,	...	1,800	
Other Purposes,	...	79,901	
			2,805,920
5. District Fishery Boards,	...	...	...
6. Harbour and Port Authorities,	...	...	419,917
	Total,	. .	4,072,118

† Estimated.

§ In addition, deferred mortgages due by Peebles Gas Commissioners appreciated in value to the extent of £99 during the year (*vide* foot-note (*) to page 180).

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VI.—Purposes for which Money was Borrowed by Local Authorities during the Year.

	£	£	£
1. Poorhouses and other Buildings under the Poor Law Acts—			
Parish Councils,	...	...	63,126
2. Burial Grounds—			
Parish Councils,	...	22,570	
Heritors,	...	300	
Burgh Authorities,	...	124	
			22,994
3. Education—			
School Boards—			
School Buildings, &c.,	...	...	351,359
4. Ecclesiastical Purposes (Churches, Manses, &c., excluding Churchyards)—			
Heritors,	...	...	2,517
5. Police Stations and Prisons—			
County Councils,	...	12,033	
Burgh Authorities,	...	11,771	
			23,804
6. Sheriff Court Houses—			
County Councils,	...	...	1,122
7. Buildings (so far as not Allocated to other Heads)—			
Parish Councils—			
Under Part IV. of Local Government (Scotland) Act, 1894,	...	789	
County Councils—			
County and Municipal Buildings,	1,800		
Militia Store Buildings,	—		
		1,800	
Burgh Authorities—			
Municipal and other Town Buildings,	...	78,502	
			81,091
8. Roads and Bridges—			
Parish Councils—			
Maintenance of Roads (under Part IV. of Local Government (Scotland) Act, 1894),	...	...	
County Councils,	...	6,735	
Burgh Authorities,	...	107,728	
			114,463
9. Sanitation—			
Sewers and Drains—			
County Councils,	30,744		
Burgh Authorities,	99,872		
		130,616	
Water Supply—			
County Councils,	193,145		
Burgh Authorities,	477,482		
		670,627	
Hospitals—			
County Councils,	21,282		
Burgh Authorities,	122,984		
		144,266	
			945,509
Carried forward,			1,605,985

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VI.—Purposes for which Money was Borrowed by Local Authorities during the Year—*continued.*

	£	£	£
Brought forward,	...	...	1,605,985
10. Public Lighting—			
County Councils (under Part IV. of Local Government (Scotland) Act, 1894),	...	...	901
11. Private Lighting—			
Burgh Authorities—			
Gas,	...	*224,741	
Electricity,	...	675,359	
			900,100
12. Cleansing Streets and Courts—			
County Councils—			
†Scavenging,	...	70	
Burgh Authorities—			
Manure Depots, Refuse Destructors, &c.,	...	29,446	
			29,516
13. Fire Brigade—			
Burgh Authorities,	...	...	35,240
14. Tramways—			
Burgh Authorities,	...	...	555,016
15. Public Baths and Wash-Houses—			
Burgh Authorities,	...	...	35,980
16. Public Parks, &c.—			
Parish Councils,	...	...	
Burgh Authorities,	...	54,821	
			54,821
17. Slaughter Houses—			
County Councils,	...	725	
Burgh Authorities,	...	20,196	
			20,921
18. Markets—			
Burgh Authorities,	...	...	4,150
19. Dwelling-House Improvements—			
Burgh Authorities,	...	...	135,203
20. General Burgh Improvements—			
Burgh Authorities,	...	...	51,639
21. Public Libraries—			
Burgh Authorities,	...	...	1,288
22. Lodging Houses—			
Burgh Authorities,	...	...	2,677
23. Light Railways—			
County Councils,	...	7,200	
Burgh Authorities,	...	1,800	
			9,000
24. Providing and Building, &c., of District Asylums,			‡129,863
25. Fisheries—			
District Fishery Boards,	...	...	
26. Harbours and Ports,	...	...	419,917
27. Other Purposes—			
Burgh Authorities,	...	...	79,901
	Total,	. .	4,072,118

* *Vide* note (§) on page xxxix. † *Vide* note (†) on page xxxii. ‡ Estimated.

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VII.—Expenditure of Local Authorities defrayed out of Loans.

	£	£	£
1. Parish Authorities—			
(a) Parish Councils—			
Parochial Buildings,	...	33,275	
Burial Grounds,	...	21,123	
Under Local Government (Scotland) Act, 1894—			
Maintenance of Roads,	4		
Buildings,	443		
Recreation Grounds,	2		
		449	
			54,847
(b) School Boards—			
Purchase of Land and erection, enlargement, or alteration of School Buildings,	...	...	346,544
(c) Heritors for Ecclesiastical Purposes—			
Churches,	...	1,939	
Manses,	...	880	
Churchyards,	...	300	
Other Expenses,	...	113	
			3,232
2. County Authorities—			
(a) County Councils—			
Police Stations and Prisons,	...	15,791	
Sheriff Court Houses,	...	547	
County Buildings,	...	2,658	
Roads and Bridges,	...	10,053	
Sanitation—			
Sewers and Drains,	35,232		
Water Supply,	113,227		
Hospitals,	20,049		
		168,508	
Slaughter Houses,	...	572	
Local Government (Scotland) Act, 1894—			
Lighting,	1,163		
Scavenging,	264		
		1,427	
Light Railways,	...	11,200	
Other Purposes,	...	390	
			211,146
3. District Lunacy Boards—			
Buildings, Improvements, Alterations, and Additions,	...	*77,362	
Expenditure on Farm (erection of Buildings and Improvements),	...	5,450	
Purchase of Land other than Feued Lands,	...	19,090	
			101,902
Carried forward,			717,671

* *See* note (‡) on page 110.

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VII.—Expenditure of Local Authorities defrayed out of Loans—*continued.*

	£	£	£
Brought forward,	...	...	717,671
4. Burgh Authorities—			
Police,	...	12,259	
Sheriff Court Houses,	...	4,448	
Payments under Prisons Act,	...	50	
Public Lighting—			
Gas,	764		
Electricity,	3,016		
		3,780	
Cleansing Streets and Courts,	...	32,353	
Roads, Streets, and Bridges,	...	121,301	
Sanitation—			
Sewers and Drains,	134,371		
Water Supply,	365,436		
Hospitals, &c.,	116,889		
General Sanitary Operations,	5,232		
		621,928	
Gas Supply,	...	275,961	
Electric Lighting,	...	594,038	
Fire Brigade,	...	38,223	
Tramways,	...	499,613	
Public Baths and Wash-houses,	...	44,362	
Public Parks, &c.,	...	24,686	
Slaughter-Houses,	...	16,782	
Markets,	...	2,797	
Dwelling-House Improvements,	...	160,080	
Burial Grounds,	...	715	
Public Libraries,	...	1,469	
General upkeep of Town Property,*	...	2,305	
Purchase and Erection of Property,*	...	74,802	
General Burgh Improvements,	...	63,042	
Lodging Houses,	...	4,574	
Interest,	...	15,419	
Payments to other Local Authorities,	...	7,094	
Light Railways,	...	1,925	
All other Expenditure,	...	11,327	
		2,635,333	
Deduct—			
Payments to other Local Authorities,	...	7,094	
			2,628,239
5. District Fishery Boards,	...	...	...
6. Harbour and Port Authorities,	...	...	394,460
		Total,	3,740,370

* So far as not allocated to other heads of expenditure.

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VIII.—Purposes of Expenditure defrayed out of Loans.

	£	£	£
1. Poorhouses and other Buildings under the Poor Law Acts—			
Parish Councils,	...	...	33,275
2. Burial Grounds—			
Parish Councils,	...	21,123	
Heritors,	...	300	
Burgh Authorities,	...	715	
			22,138
3. Education—			
School Boards—			
School Buildings, &c.,	...	...	346,544
4. Ecclesiastical Purposes (Churches, Manses, &c., excluding Churchyards)—			
Heritors,	...	...	2,932
5. Police Stations and Prisons—			
County Councils,	...	15,791	
Burgh Authorities,	...	12,259	
			28,050
6. Sheriff Court Houses—			
County Councils,	...	547	
Burgh Authorities,	...	4,448	
			4,995
7. Buildings (so far as not Allocated to other Heads of Expenditure)—			
Parish Councils—			
Buildings under Part IV. of Local Government (Scotland) Act, 1894,	...	443	
County Councils—			
County Buildings,	...	2,658	
Burgh Authorities—			
General upkeep of Town Property,	...	2,305	
			5,406
8. Purchase and Erection of Property (so far as not allocated to other heads of expenditure)—			
Burgh Authorities,	...	...	74,802
9. Roads and Bridges—			
Parish Councils—			
Maintenance of Roads under Part IV. of Local Government (Scotland) Act, 1894,	...	4	
County Councils,	...	10,053	
Burgh Authorities,	...	121,301	
			131,358
10. Sanitation—			
Sewers and Drains—			
County Councils,	35,232		
Burgh Authorities,	134,371		
		169,603	
Water Supply—			
County Councils,	113,227		
Burgh Authorities,	365,436		
		478,663	
Carried forward,		648,266	649,500

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VIII.—Purposes of Expenditure defrayed out of Loans—*continued.*

—	£	£	£
Brought forward,	...	648,266	649,500
10. Sanitation—*continued.*			
Hospitals—			
County Councils,	20,049		
Burgh Authorities,	116,889		
		136,938	
General Sanitary Operations—			
Burgh Authorities,	...	5,232	
			790,436
11. Public Lighting—			
County Councils—			
Under Part IV. of Local Government (Scotland) Act, 1894,	...	1,163	
Burgh Authorities—			
Gas,	764		
Electricity,	3,016		
		3,780	
12. Private Lighting—			4,943
Burgh Authorities—			
Gas,	...	275,961	
Electricity,	...	594,038	
			869,999
13. Cleansing Streets and Courts—			
County Councils—			
Scavenging (under Part IV. of Local Government (Scotland) Act, 1894),	...	264	
Burgh Authorities,	...	32,353	
			32,617
14. Fire Brigade—			
Burgh Authorities,	...	...	38,223
15. Tramways—			
Burgh Authorities,	...	...	499,613
16. Public Baths and Wash-houses—			
Burgh Authorities,	...	...	44,362
17. Public Parks, &c.—			
Parish Councils,	...	2	
Burgh Authorities,	...	24,686	
			24,688
18. Slaughter-Houses—			
County Councils,	...	572	
Burgh Authorities,	...	16,782	
			17,354
19. Markets—			
Burgh Authorities,	...	...	2,797
20. Dwelling-House Improvements—			
Burgh Authorities,	...	...	160,080
21. Public Libraries—			
Burgh Authorities,	...	...	1,469
22. Interest—			
Burgh Authorities,	...	...	15,419
23. General Burgh Improvements—			
Burgh Authorities,	...	...	63,042
24. Lodging Houses—			
Burgh Authorities,	...	...	4,574
25. Payments Under Prisons Act—			
Burgh Authorities,	...	...	50
26. Light Railways—			
County Councils,	...	11,200	
Burgh Authorities,	...	1,925	
			13,125
27. Providing and Building, &c., of District Asylums—			
District Lunacy Boards,	...	...	101,902
28. Fisheries—			
District Fishery Boards,	...	...	...
29. Harbours and Ports,	...	...	394,460
30. Other Purposes—			
County Councils,	...	390	
Burgh Authorities,	...	11,327	
			11,717
Total,			3,740,370

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IX.—Outstanding Loans of Local Authorities.

	£	£	£
1. Parish Authorities—			
(a) Parish Councils—			
Under Poor Law Acts,	...	190,456	
Under Burial Grounds Act,	...	106,752	
Under the Local Government (Scotland) Act, 1894—			
Maintenance of Roads,	762		
Buildings,	5,034		
Recreation Grounds,	698		
Rights of Way,	667		
		7,161	
			304,369
(b) School Boards,	...	...	4,646,706
(c) Heritors for Ecclesiastical Purposes—			
Churchyards,	...	550	
Other Purposes,	...	9,211	
			9,761
2. County Authorities—			
(a) County Councils—			
Police Stations and Prisons,	...	70,237	
Sheriff Court Buildings,	...	5,561	
County and Municipal Buildings,	...	9,751	
Roads and Bridges,	...	272,979	
Sewers and Drains,	...	180,519	
Water Supply,	...	1,014,136	
Hospitals,	...	163,389	
Local Government (Scotland) Act, 1894—			
Lighting,	6,844		
Scavenging,	950		
		7,794	
Slaughter Houses,	...	721	
Reformatories and Industrial Schools,	...	2,925	
Militia Store Buildings,	...	1,042	
Small Holdings Act,	...	1,124	
Light Railways,	...	8,091	
			1,738,269
3. District Lunacy Boards,	...	...	1,144,100
4. Burgh Authorities—			
Municipal Buildings,	...	1,129,960	
Prisons and Police Stations,	...	244,740	
Manure Depots, Refuse Destructors, etc., in connection with Cleansing of the Streets,	...	261,782	
Roads, Streets, and Bridges,	...	1,026,959	
Sewers and Drains,	...	1,490,512	
Water Supply,	...	*7,254,456	
Hospitals, &c.,	...	580,348	
Gas Supply,	...	†2,265,122	
Electric Lighting,	...	1,480,434	
Fire Brigade,	...	126,602	
Tramways,	...	2,130,540	
Public Baths and Wash-houses,	...	206,491	
Public Parks, &c.,	...	841,096	
Slaughter-Houses,	...	169,171	
Markets,	...	89,316	
Dwelling-House Improvements,	...	1,848,425	
General Burgh Improvements,	...	1,194,353	
Burial Grounds,	...	40,359	
Public Libraries,	...	6,953	
Lodging Houses,	...	123,558	
Light Railways,	...	2,029	
Other Purposes,	...	‡1,347,616	
			23,860,822
5. District Fishery Boards,	...	...	4,868
6. Harbour and Port Authorities,	...	...	§10,929,468
	Total,		42,638,363

* In addition, the capitalised value of Annuities remaining at the close of the year was £2,233,127.
† In addition, the capitalised value of Annuities remaining at the close of the year was £2,827,160.
‡ In addition, the capitalised value of Annuities remaining at the close of the year was £7,180.
§ In addition, interest remaining unpaid amounted to £332,197.

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X.—Purposes of Repayment of Loans of Local Authorities from Sinking Funds.

	£	£	£
1 Poorhouses and Other Buildings under the Poor Law Acts—			
Parish Councils,	...	...	1,703
2. Police Stations and Prisons—			
County Councils,	...	...	2,183
3. Sheriff Court Houses—			
County Councils,	...	...	650
4. Roads and Bridges—			
County Councils,	...	100	
Burgh Authorities,	...	4,180	
			4,280
5. Sewers and Drains—			
County Councils,	...	2,773	
Burgh Authorities,	...	13,972	
			16,745
6. Water Supply—			
County Councils,	...	2,394	
Burgh Authorities,	...	92,771	
			95,165
7. Hospitals—			
County Councils,	...	4,320	
Burgh Authorities,	...	1,020	
			5,340
8. Public Lighting—			
Under Part IV. of Local Government (Scotland) Act, 1894—			
County Councils,	...	...	223
9. Manure Depots, Refuse Destructors, etc., in connection with the Cleansing, etc., of the Streets—			
Burgh Authorities,	...	...	454
10. Slaughter Houses—			
Burgh Authorities,	...	...	1,902
11. Public Baths and Wash-houses—			
Burgh Authorities,	...	...	282
12. Public Parks, etc.—			
Burgh Authorities,	...	...	275
13. Gas Supply—			
Burgh Authorities,	...	...	*35,325
14. Electric Lighting—			
Burgh Authorities,	...	...	3,500
15. Markets—			
Burgh Authorities,	...	...	460
16. Buildings (so far as not allocated to other heads)—			
Burgh Authorities—			
Municipal and other Town Buildings,	...	...	1,865
17. Tramways—			
Burgh Authorities,	...	...	1,190
18. General Burgh Improvements—			
Burgh Authorities,	...	...	4,315
19. Burial Grounds—			
Burgh Authorities,	...	...	1,220
20. Lodging Houses—			
Burgh Authorities,	...	...	200
21. Harbours and Ports—			
Harbour and Port Authorities,	...	...	†44,791
22. Other Purposes—			
Burgh Authorities,	...	...	5,291
	Total,		227,359

Note.—The figures entered above have not been included in the Tables of Expenditure of Local Authorities as shown throughout the Returns.

* Includes £25,370 paid from Sinking Fund in the redemption of Annuities.

† This payment represents £44,956 of Loans redeemed. For explanation of difference in the two amounts *vide* note (*b*) on page 221.

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XI.—Sinking Funds Available for Extinction or Reduction of Debt at the Close of the Financial Year 1899-1900.

	£	£	£
1. Poorhouse Buildings—			
Parish Councils,	...	...	13
2. Police Stations and Prisons—			
County Councils,	...	535	
Burgh Authorities,	...	1,255	
			1,790
3. Sheriff Court Houses—			
County Councils,	...	...	701
4. Roads and Bridges—			
Parish Councils,	...	100	
County Councils,	...	919	
Burgh Authorities,	...	12,326	
			13,345
5. Sewers and Drains—			
County Councils,	...	718	
Burgh Authorities,	...	48,101	
			48,819
6. Water Supply—			
County Councils,	...	3,823	
Burgh Authorities,	...	38,493	
			42,316
7. Hospitals—			
County Councils,	...	1,158	
Burgh Authorities,	...	2,844	
			4,002
8. Manure Depots, Refuse Destructors, &c., in connection with the Cleansing, &c., of the Streets—			
Burgh Authorities,	...	...	1,729
9. Slaughter Houses—			
Burgh Authorities,	...	...	2,174
10. Burial Grounds—			
Parish Councils,	...	143	
Burgh Authorities,	...	3,140	
			3,283
11. Public Parks, etc.—			
Burgh Authorities,	...	...	1,512
12. Public Lighting—			
County Councils,	...	...	52
13. Gas Supply—			
Burgh Authorities,	...	...	273,451
14. Electric Lighting—			
Burgh Authorities,	...	...	10,973
15. Fire Brigade—			
Burgh Authorities,	...	...	622
16. Buildings (so far as not allocated to other heads)—			
Parish Councils—			
Under Part IV. of Local Government (Scotland) Act, 1894,	...	20	
County Councils—			
County and Municipal Buildings,	149		
Militia Store Buildings,	103		
		252	
Burgh Authorities,	...	5,354	
			5,626
17. Public Baths and Wash-houses—			
Burgh Authorities,	...	...	1,142
18. Markets—			
Burgh Authorities,	...	...	181
19. General Burgh Improvements—			
Burgh Authorities,	...	...	11,171
20. Public Libraries—			
Burgh Authorities,	...	..	191
21. Lodging Houses—			
Burgh Authorities,	...	...	1
22. Harbours and Ports—			
Harbour and Port Authorities,	...	...	53,163
23. Light Railways—			
Burgh Authorities,	...	...	5
24. Other Purposes—			
Burgh Authorities,	...	...	15,149
	Total,		491,411

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XII.—Contingent, Depreciation, or Reserve Funds remaining at the Close of the Financial Year 1899-1900.

	£
1. Burgh Authorities—	
Manure Depots, Refuse Destructors, &c., in connection with the Cleansing, &c., of the Streets,	162
Water Works,	11,271
Gas Undertakings,	41,141
Electric Light Undertakings,	19,706
Tramways,	7,425
Slaughter Houses,	200
Burial Grounds,	2,651
Public Libraries,	500
All other Purposes,	278
2. Harbours and Ports,	148,696
Total,	232,030

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No. 1.—PARISH RETURNS—POOR LAW, &c.

ABSTRACT

OF

RECEIPT AND EXPENDITURE, &c.,

BY

PARISH COUNCILS

IN EACH PARISH IN SCOTLAND

UNDER THE

POOR LAW, EDUCATION, BURIAL GROUNDS,

REGISTRATION, VALUATION,

PUBLIC LIBRARIES, AND LOCAL GOVERNMENT ACTS,

FOR THE

YEAR ended 15th MAY 1900.

A

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outstanding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1. ABERDEEN.																	
Aberdeen,	124,943	757,413	648,567	629,189	4,630	24,166	-	-	-	35,008	-	-	5,361	250	362	922	1
Aberdour,	1,898	8,363	7,469	3,787	-	318	6	-	-	320	-	-	299	1	-	16	2
Aboyne,	1,403	13,356	12,460	10,348	-	402	9	-	-	327	-	-	167	-	-	-	3
Alford,	1,402	9,893	8,694	5,210	322	151	10	43	-	299	-	-	196	-	-	-	4
Auchindoir,	1,374	6,501	6,177	3,604	-	494	5	-	-	169	-	-	253	-	-	1	5
Auchterless,	1,853	12,549	11,294	4,686	-	290	-	-	-	344	-	-	331	-	-	4	6
Belhelvie,	1,613	12,924	11,631	5,667	-	143	18	-	-	358	-	-	271	-	-	9	7
Birse,	1,154	7,738	7,496	4,854	-	195	8	-	-	229	-	-	163	-	16		8
Bourtie,	454	5,066	4,497	2,001	-	54	7	-	-	68	-	-	41	-	12	1	9
Cairney,	1,399	7,391	6,409	3,013	-	258	8	-	-	221	-	-	231	-	-	20	10
Chapel-of-Garioch,	1,690	14,051	11,742	6,187	-	261	12	-	-	441	-	-	249	-	-	18	11
Clatt,	458	3,644	3,252	1,538	-	79	5	-	-	67	-	-	40	-	-	-	12
Cluny,	1,196	7,400	6,617	3,315	-	97	7	-	-	128	-	-	138	-	-	13	13
Coull,	746	3,924	3,699	1,686	-	133	6	-	-	148	-	-	116	-	-	42	14
Crathie and Braemar,	1,534	24,242	22,342	20,334	-	356	-	-	-	445	-	-	125	-	-	1	15
Crimond,	825	5,603	5,322	2,364	-	94	8	-	-	142	-	-	108	2	13	-	16
Cruden,	3,593	19,595	18,099	10,872	-	623	15	-	-	722	-	-	492	1	2	-	17
Culsamond,	791	5,531	4,930	2,176	-	89	7	-	-	133	-		124	-	-	-	18
Daviot,	520	4,698	4,184	1,846	-	44	8	-	-	136	-	-	62	-	17	-	19
Deer, New,	4,434	27,420	23,025	11,933	650	552	-	61	-	625	-	-	527	-	-	10	20
Deer, Old,	4,694	28,594	25,007	12,339	-	1,009	26	-	-	980	-	-	936	-	-	172	21
Drumblade,	956	8,291	6,540	3,330	-	80	6	-	-	129	-	-	105	-	-	-	22
Drumoak,	869	8,455	7,248	4,785	-	134	8	-	-	193	-	13	106	-	-	-	23
Dyce,	1,343	8,699	7,508	5,166	-	105	6	-	-	222	-	-	120	-	-	-	24
Echt,	1,207	6,838	6,154	3,038	-	209	10	-	-	192	-	-	213	-	-	-	25
Ellon,	3,998	28,347	24,309	24,309	675	760	-	-	-	788	-	-	569	-	-	7	26
Fintray,	999	7,214	6,489	2,892	-	147	6	-	-	188	-	-	138	-	-	-	27
Forgue,	2,239	12,823	11,533	5,642	-	427	18	-	-	413	-	-	373	-	-	2	28
Foveran,	1,945	12,797	12,090	6,234	-	441	-	-	-	444	-	-	348	2	-	-	29
Fraserburgh,	8,092	48,043	39,607	36,357	910	1,761	77	154	-	889	-	-	533	8	-	52	30
Fyvie,	4,049	25,052	22,101	10,602	-	948	34	-	-	653	-	-	606	-	-	33	31
Gartly,	928	6,393	5,580	2,895	-	125	7	-	-	300	-	-	142	-	-	3	32
Glass,	964	4,209	4,104	2,091	-	132	-	-	-	150	-	-	127	-	2	5	33
Glenbucket,	408	2,181	1,938	1,219	75	103	6	-	-	153	-	-	63	-	-	-	34
Glenmuick,	2,299	23,063	20,926	18,028	-	225	11	-	-	512	-	-	164	6	13	16	35
Huntly,	4,583	18,175	15,162	15,162	-	983	18	-	-	573	-	-	450	-	3	7	36
Insch,	1,384	9,204	7,967	4,333	408	359	13	51	-	206	-	-	162	-	16	-	37
Inverurie,	2,954	14,141	11,773	9,209	-	511	-	-	-	469	-	-	235	-	-	19	38
Keig,	748	4,572	4,077	1,985	-	140	3	-	-	206	-	-	145	-	-	-	39
Keithhall and Kinkell,	822	7,521	6,736	2,952	-	145	7	-	-	128	-	-	112	-	-	15	40
Kemnay,	1,799	7,019	6,123	4,530	-	399	11	-	-	177	-	-	161	-	-	7	41
Kildrummy,	569	4,187	3,978	2,133	-	108	2	-	-	131	-	-	68	-	-	-	42

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans) and Expenditure (not defrayed out of Loans).

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Payments to other Local Authorities. Out of Poor Rate. Election Expenses.	Payments to other Local Authorities. Out of Poor Rate. To other Parishes in consequence of Determinations as to Boundaries.	Payments to other Local Authorities. Under Valuation of Lands Act.	Payments to other Local Authorities. Under Section 44 of Education Act.	Payments to other Local Authorities. Other Payments to Local Authorities.	Cost of Collection of School Rate.	Loans. Instalment Repaid.	Loans. Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	1,906	67,975	32,621	-	-	-	-	-	50	-	35,308	-	327	530	168	69,004
2	-	-	7	967	448	8	-	-	-	-	-	-	426	-	8	-	-	890
3	-	-	-	905	509	12	-	-	-	-	-	-	355	-	6	-	-	882
4	8	-	5	712	248	8	19	-	-	-	-	-	350	-	4	22	13	664
5	-	-	1	923	646	8	-	-	-	-	-	-	210	-	4	-	-	868
6	-	-	7	976	502	15	-	-	-	-	-	-	474	-	6	-	-	997
7	-	-	-	799	363	11	-	-	-	-	-	-	471	-	6	-	-	851
8	-	-	5	616	295	8	-	-	-	-	-	-	288	-	6	-	-	597
9	-	-	-	183	47	5	-	-	-	-	-	-	91	-	4	-	-	147
10	-	15	-	753	372	11	-	-	-	-	-	-	324	-	6	-	-	713
11	-	-	19	1,000	455	12	-	-	-	-	-	-	528	-	8	-	-	1,003
12	-	-	-	191	87	6	-	-	-	-	-	-	89	-	2	-	-	184
13	-	-	1	384	212	12	-	-	-	-	-	-	170	-	5	-	-	399
14	-	-	1	446	239	7	-	-	-	-	-	-	195	-	5	-	-	446
15	-	-	-	927	487	11	-	-	-	-	-	-	467	-	9		-	974
16	-	-	5	372	204	11	-	-	-	-	-	-	180	-	2	-	-	397
17	-	-	-	1,855	890	24	-	-	-	-	-	-	887	-	7	-	-	1,808
18	-	-	1	354	130	10	-	-	-	-	-	-	170	-	2	-	-	312
19	-	-	-	267	114	6	-	-	-	-	-	-	160	-	3	-	-	283
20	67	-	25	1,867	820	22	74	-	-	-	-	-	830	-	10	65	28	1,855
21	51	-	35	3,209	1,705	26	53	-	-	-	-	-	1,248	-	20	-	-	3,052
22	-	-	3	323	132	8	-	-	-	-	-	-	172	-	3	-	-	315
23	-	-	-	454	185	9	-	-	22	-	-	-	233	-	6	-	-	455
24	-	-	-	453	209	7	-	-	-	-	-	-	300	-	3	-	-	519
25	-	-	-	624	378	5	-	-	-	-	-	-	264	-	2	-	-	649
26	48	-	18	2,190	1,122	21	74	-	-	-	-	-	987	-	16	37	25	2,282
27	-	-	-	479	170	10	-	-	-	-	-	-	250	-	4	-	-	434
28	2	-	4	1,239	670	18	4	-	-	-	-	-	528	-	5	-	-	1,225
29	-	-	-	1,235	640	12	-	-	-	-	-	-	460	-	4	-	-	1,116
30	119	20	16	3,629	2,121	84	102	* 3	-	-	-	-	900	-	28	134	37	3,409
31	-	-	9	2,283	1,262	27	-	-	-	-	-	-	856	-	11	-	-	2,156
32	-	-	4	581	211	9	-	-	-	-	-	-	357	-	5	-	-	582
33	-	-	-	416	176	10	-	-	-	-	-	-	198	-	5	-	-	389
34	-	-	2	327	77	7	-	-	-	-	-	-	160	-	2	75	2	323
35	-	-	43	990	579	16	-	-	-	-	-	-	549	-	12	-	-	1,156
36	68	-	-	2,102	1,447	20	66	-	-	-	-	-	652	-	10	-	-	2,195
37	23	-	-	830	445	10	42	-	-	-	-	-	240	-	5	22	11	775
38	-	-	35	1,269	781	-	-	-	-	-	-	-	544	-	10	-	-	1,335
39	-	-	-	494	227	4	-	-	-	-	-	-	257	-	3	-	-	491
40	-	-	-	407	210	13	-	† 1	-	-	-	-	176	-	3		-	403
41	25	-	46	826	504	10	15	-	-	-	-	-	201	-	5	-	-	735
42	-	-	-	309	150	3	-	-	-	-	-	-	153		2	-	-	308

* Miscellaneous. † Rights of Way.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
ABERDEEN—*continued.*																	
Kincardine o' Neil, .	1,880	13,756	12,444	7,396	-	417	12	-	-	671	-	-	304	-	-	9	43
King-Edward, . .	2,714	12,725	11,284	5,488	321	405	18	52	-	396	35	-	403	-	-	3	44
Kinnellar, . .	580	5,082	4,642	2,285	-	86	7	-	-	168	-	-	102	-	-	-	45
Kinnethmont, . .	932	6,919	5,772	3,542	-	185	10	-	-	186	-	-	134	-	-	23	46
Kintore, . . .	2,409	12,340	9,709	6,677	-	473	-	-	-	306	-	-	259	-	-	24	47
Leochel-Cushnie, .	1,146	7,463	6,717	2,944	-	212	6	-	-	405	-	-	241	-	-	4	48
Leslie, ...	461	2,769	2,666	1,130	-	118	3	-	-	70	-	-	101	-	-	-	49
Logie-Buchan, . .	763	5,944	5,623	2,685	-	120	9	-	-	240	-	-	160	-	-	-	50
Logie-Coldstone, . .	938	6,242	5,896	3,103	-	209	5	-	-	130	-	-	148	-	-	3	51
Longside, . . .	3,031	17,543	15,575	7,913	-	783	10	-	-	418	-	-	495	-	14	16	52
Lonmay, . . .	2,286	11,848	10,561	5,298	-	357	17	-	-	445	-	-	359	-	-	11	53
Lumphanan, . .	992	6,154	5,474	3,137	756	161	-	-	-	198	42	-	174	-	3	1	54
Machar, New, . .	1,432	10,663	9,597	5,098	-	325	10	-	-	327	-	-	186	-	-	2	55
Machar, Old, . .	1,432	14,741	13,267	8,080	-	89	-	-	-	222	-	-	142	-	-	-	56
Meldrum, . . .	2,019	11,230	9,477	6,353	230	390	8	33	-	260	-	-	283	-	-	24	57
Methlic, . . .	1,905	10,543	10,015	4,699	-	228	16	-	-	245	-	-	301	-	-	15	58
Midmar, . . .	1,081	7,098	6,388	2,333	-	57	-	-	-	125	-	-	138	-	-	12	59
Monquhitter . .	2,512	11,457	10,507	4,738	-	395	-	48	-	357	-	-	374	-	-	19	60
Monymusk, . . .	1,025	7,800	6,754	3,778	-	175	-	-	-	132	-	-	121	-	-	-	61
Newhills, . . .	5,526	29,216	25,105	16,733	-	1,229	-	-	-	393	-	-	571	-	-	-	62
Oyne, ...	883	5,962	5,192	2,933	-	178	6	-	-	274	-	-	110	-	-	-	63
Peterculter, . . .	3,522	42,214	35,060	27,253	-	379	21	-	-	1,357	92	-	256	-	-	12	64
Peterhead, . . .	15,830	64,374	49,944	44,173	-	3,770	17	-	-	2,082	-	-	913	250	-	98	65
Pitsligo, . . .	2,290	8,688	8,067	5,131	-	248	-	-	-	274	-	-	243		-	13	66
Premnay, . . .	930	5,107	4,343	2,625	-	172	4	-	-	173	-	-	143		-	12	67
Rathen, . . .	2,627	11,068	9,822	5,106	-	433	15	-	-	247	-	-	337	-	-	112	68
Rayne, ...	1,225	7,808	7,662	3,609	-	179	15	-	-	235	64	-	183	-	-	4	69
Rhynie, . . .	1,043	4,387	3,896	2,144	99	141	9	-	-	149	-	-	155	-	-	24	70
St Fergus, . . .	1,318	8,160	7,717	3,568	-	365	-	-	-	318	-	-	258	-	-	16	71
Skene, ...	1,673	10,624	9,562	4,519	-	264	-	-	-	322	-	-	281	-	-	10	72
Slains, ...	1,279	7,469	6,941	6,941	-	218	-	-	-	235	-	-	225	2	-	28	73
Strathdon, . . .	1,220	10,708	10,086	7,032	-	253	9	-	-	376	-	-	189	-	-	2	74
Strichen, . . .	2,552	15,183	12,033	6,807	-	415	20	-	-	184	-	-	287	-	-	22	75
Tarland and Migvie, .	736	4,130	3,881	2,113	-	127	6	-	-	163	-	-	108	-	-	8	76
Tarves, . . .	2,344	14,745	13,954	5,916	-	433	10	-	-	403	-	20	446	-	-	-	77
Tough, ...	675	5,108	4,520	2,320	-	87	7	-	-	171	-	-	104	-	-	3	78
Towie, ...	939	6,208	5,871	2,893	-	166	-	-	-	214	-	-	161	-	-	4	79
Tullynessle and Forbes,	975	6,208	5,709	2,968	-	281	4	-	-	214	-	-	152	-	-	8	80
Turriff, . .	4,253	25,766	22,698	14,396	-	716	20	-	-	367	-	-	461	-	-	37	81
Tyrie, . . .	2,843	10,362	9,212	4,891	-	524	-	-	-	211	-	-	399	-	-	21	82
Udny, . . .	1,677	12,826	11,628	5,498	-	335	12	-	-	373	-	-	291	-	-	-	83
Total . .	286,977	1,751,753	1,520,117	1,180,592	9,076	54,148	714	442	-	63,462	233	33	25,868	522	473	1,995	

* These values are ascertained in terms of the Poor Law Act 1845, and the Agricultural Rates &c. (Scotland) Act, 1896 respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
43	-	-	37	1,450	590	18	-	* 28	-	-	-	-	800	-	6	-	-	1,437
44	27	-	18	1 357	687	23	42	-	-	-	-	-	531	-	8	32	14	1,337
45	-		-	363	147	9	-	-	-	-	-	-	200	-	5	-	-	361
46	-	-	1	539	272	10	-	-	-	-	-	-	232	-	3	-	-	517
47	-	-	-	1,062	688	10	-	-	-	-	-	-	363	-	3	-	-	1,064
48	-	-	-	868	253	7	-	-	-	-	-	-	511	-	3	-	-	774
49	-	-	-	292	186	4	-	-	-	-	-	-	90	-	2	-	-	82
50	-	-	7	536	180	11	-	-	-	-	-	-	302	-	4	-	-	497
51	-	-	-	495	309	11	-	-	-	-	-	-	173	-	5	-	-	498
52	17	-	99	1,852	1,139	14	5	-	-	-	-	-	533	-	5	-	-	1,696
53	-	-	6	1,195	552	24	-	-	-	-	-	-	587	-	-	-	-	1,163
54	2	-	40	621	286	6	25	† 75	-	-	-	-	255	-	5	30	28	710
55	-		-	850	421	10	-	-	-	-	5	-	391	-	6	-	-	833
56	-	-	-	453	170	8	-	-	-	-	-	-	288	-	5	-	-	471
57	24	-	10	1,082	550	8	26	-	-	-	-	-	320	-	5	150	12	1,071
58	-	-	11	816	499	17	-	-	-	-	-	-	324	-	5	-	-	845
59	-	-	1	333	211	6	-	-	-	-	-	-	174	-	2	-	-	393
60	63	-	9	1,265	683	16	47	-	-		-	-	452	-	5	-	-	1,203
61	-	-	-	428	275	9	-	-	-		-	-	163	-	5	-	-	452
62	-	-	15	2,708	1,621	14	-	* 3	-		-	-	1,030	-	6	-	-	2,674
63	-	-	-	568	228	9	-	-	-		-	-	300	-	3	-	-	540
64	-	-	6	2,123	466	25	-	‡ 95	-	-	163	-	1,454	-	17	-	-	2,220
65	-	-	-	7,130	4,326	32	-	* 2	-	-	-	-	2,100	-	54	-	-	6,514
66	-	-	-	778	530	11	-	-	-	-	-	-	328	-	10	-	-	879
67	-	-	-	504	323	5	-	-	-	-	-	-	215	-	3	-	-	546
68	-	-	5	1,149	629	33	-	-	-		-	-	364	-	5	-	-	1,021
69	-	-	-	680	268	11	-	§ 24	-	-	-	-	265	-	6	-	-	574
70	-	-	-	478	335	9	-	‡ 1	-	-	-	-	176	-	3	11	3	538
71	-	-	19	976	500	10	-	-	-	-	-	-	405	-	4	-	-	919
72	-	-	1	878	464	9	-	-	-	-	-	-	421	-	8	-	-	902
73	-	-	7	715	356	9	-	-	-	-	-	-	322	-	5	-	-	692
74	-	-	2	831	325	9	-	-	-	-	-	-	445	-	4	-	-	783
75	-	-	24	952	530	17	-	-	-	-	20	-	274	-	2	-	-	843
76	-	-	1	413	178	8	-	-	-	-	-	-	200	-	3	-	-	389
77	-	-	10	1,322	723	13	-	-	26	-	-	-	555	-	5	-	-	1,322
78	-	-	2	374	163	4	-	-	-	-	-	-	217	-	3	-	-	387
79	-	-	-	545	283	4	-	-	-	-	-	-	262	-	3	-	-	552
80	-	-	-	659	318	6	-	-	-	-	-	-	268	-	2	-	-	594
81	71	-	29	2,201	1,105	22	156	-	-	-	-	-	987	-	14	-	-	2,284
82	-	-	10	1,165	911	13	-	-	-	-	-	-	260	-	7	-	-	1,191
83	-	5	8	1,024	536	10	-	-	-	-	-	-	451	-	11	-	-	1,008
	615	40	2,576	151,121	76,306	1,025	750	232	48	-	238	-	69,646	-	860	1,108	341	150,554

* Miscellaneous. † Buildings. ‡ Recreation Grounds. § Maintenance of Roads, £23; Miscellaneous, £1.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. In respect of Ownership.	Annual Rateable Value. In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£			£	£	£	£	
2. ARGYLL.																	
Ardchattan & Muckairn,	1,975	19,261	16,456	12,469	-	1,071	-	-	-	12	2	-	411	-	-	23	1
Ardgour, . . .	689	4,878	4,579	3,488	-	272	-	-	-	266	-	-	74	-	-	2	2
Ardnamurchan, . .	2,034	7,359	6,550	4,376	-	691	11	-	-	286	-	-	436	-	-	50	3
Campbeltown, .	10,260	64,282	60,885	60,885	1,603	2,668	39	118	-	2,241	-	-	1,022	17	-	268	4
Coll, ...	522	3,351	2,501	1,145	-	185	8	-	-	151	-	-	187	-	-	11	5
Colonsay and Oronsay,	381	2,339	2,293	935	-	160	-	-	-	61	-	-	87	-	-	-	6
Craignish, . . .	389	2,972	2,670	1,349	-	85	4	-	-	57	-	-	107	-	-	12	7
Dunoon and Kilmun, .	8,683	102,368	77,338	73,326	-	1,714	79	76	-	2,262	-	-	537	-	-	9	8
Gigha, ...	401	1,968	1,911	1,920	-	42	-	-	-	60	-	-	46	-	-	-	9
Glassary, . . .	3,836	18,316	14,626	10,895	-	1,054	27	53	-	626	-	-	576	2	-	6	10
Glenorchy and Inishail,	1,641	20,130	15,855	12,859	-	749	-	-	-	467	-	-	245	-	-	-	11
Inveraray, . . .	1,466	8,536	6,402	4,745	-	490	-	-	-	319	-	-	334	5	-	5	12
Inverchaolain, . .	359	4,587	4,129	2,494	-	44	5	-	-	90	-	-	29	-	-	-	13
Jura, ...	724	5,580	4,953	3,486	-	508	9	-	-	205	-	-	216	-	-	15	14
Kilarrow, . . .	2,660	16,290	15,476	9,318	-	1,228	10	-	-	366	-	-	491	-	-	4	15
Kilbrandon, . . .	1,574	5,428	4,553	2,697	-	874	1	-	-	216	-	-	528	-	-	27	16
Kilcalmonell and Kilberry, . . .	1,901	10,365	10,310	8,156	-	612	1	18	-	363	-	-	364	-	-	1	17
Kilchoman, . . .	2,697	12,069	11,465	6,157	-	1,007	7	-	-	281	-	-	511	-	-	2	18
Kilchrennan & Dalavich,	415	4,614	4,113	2,617	-	347	8	-	-	102	-	-	166	-	-	-	19
Kildalton, . . .	2,027	11,548	10,971	7,219	-	823	9	-	-	314	-	-	395	-	-	-	20
Kilfinan, . . .	2,074	15,864	13,852	11,085	-	487	25	-	-	257	-	-	208	-	3	27	21
Kilfinichen, . . .	1,745	5,884	5,150	2,802	-	727	12	-	-	240	-	-	383	-	-	7	22
Killean and Kilchenzie,	1,293	12,825	11,581	6,177	-	171	17	-	-	339	-	-	270	-	35	11	23
Kilmartin . . .	695	5,856	5,270	2,625	-	222	9	-	-	120		-	160	-	-	-	24
Kilmodan, . . .	351	3,855	3,850	2,434	-	78	-	-	-	144	-	-	48	-	-	-	25
Kilmore and Kilbride, .	5,729	53,672	44,365	40,665	-	1,725	-	87	-	1,887		-	435	10	-	28	26
Kilninian and Kilmore,	2,344	11,670	10,404	7,184	-	822	35	-	-	510	-	-	404	-	-	24	27
Kilninver and Kilmelfort,	407	4,369	3,922	2,251	-	205	6		-	132	-	-	183	-	-	-	28
Knapdale, North, .	867	5,319	3,981	2,082	-	450	13	-	-	228	-	-	327	1	-	-	29
Knapdale, South, .	3,017	17,628	14,103	11,102	-	823	19	32	-	516	-	-	384	1	-	-	30
Lismore and Appin, .	3,135	18,649	17,430	12,940	-	1,133	32	-	-	646	-	-	588	-	-	-	31
Lochgoilhead and Kilmorick, . .	787	8,427	7,234	5,052	-	230	13	-	-	276	-	-	156	-	-	-	32
Morven, . . .	820	6,675	6,008	3,723	-	318	-	-	-	123	-		273	-	-	-	33
Saddell and Skipness, .	1,156	7,619	6,095	3,963	-	219	11	-	-	343	-	-	157	-	-	14	34
Southend, . . .	844	11,185	10,554	5,166	-	216	5	-	-	148	-	-	194	-	-	2	35
Strachur, . . .	478	4,290	4,076	2,715	† 200	99	7	-	-	191	22	-	86	-	-	-	36
Stralachlan, . .	270	1,636	1,554	914	-	91	3	-	-	69	-	-	84	-	-	42	37
Torosay, . . .	987	7,687	7,241	4,383	-	410	8	-	-	248	-	-	287	-	-	-	38
Tyree, ...	2,452	5,006	4,452	2,016	-	601	8	-	-	168	-	-	449	-	-	-	39
Total, . .	74,085	584,357	459,108	359,815	1,803	23,651	441	384	-	15,930	24	-	11,843	36	38	590	

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† There was a Sinking Fund of £20 at the close of the year.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	12	2,131	1,259	23	-	* 55	-	-	-	-	700	-	19	-	-	2,056
2	-	-	-	614	255	6	-	-	-	-	50	-	260	-	4	-	-	575
3	-	150	9	1,633	1,272	18	-	-	-	-	-	-	366	-	8	-	-	1,664
4	194	-	124	6,691	3,297	50	215	-	-		-	-	2,450	-	86	121	59	6,278
5	-	-	-	542	251	3	-	-	-	-	-	-	250	-	5	-	-	509
6	-	-	27	335	201	5	-	-	-	-	-	-	79	-	-	-	-	285
7	-	-	-	265	174	5	-	-	-		-	-	68	-	-	-	-	247
8	237	-	11	4,925	2,170	50	253	-	-		-	-	2,300	-	62	-	-	4,835
9	-	-	8	156	72	2	-	-	-		-	-	80	-	-	-	-	154
10	46	-	20	2,410	1,526	20	55	-	-	-	-	-	732	-	26	-	-	2,359
11	-	-	-	1,461	837	7	-	-	-	-	-	-	500	-	11	-	-	1,355
12	-	-	-	1,153	831	8	-	-	-	-	-	-	364	-	16	-	-	1,219
13	-	-	-	168	62	5	-	-	-		-	-	109	-	-	-	-	176
14	-	-	-	953	686	11	-	† 10	-		-	-	231	-	8	-	-	946
15	-	-	-	2,099	1,180	12	-	-	-	-	-	-	466	-	10	-	-	1,668
16	-	-	-	1,646	1,164	9	-	-	-	-	-	-	200	-	5	-	-	1,378
17	-	-	-	1,359	982	37	12	-	-	-	-	-	383	-	15	-	-	1,429
18	-	-	41	1,849	1,038	10	-	‡ 54	-	-	-	-	395	-	7	-	-	1,554
19	-	-	-	623	452	7	-	-	-	-	-	-	128	-	3	-	-	590
20	1	-	127	1,669	977	7	2	§ 110	-	-	-	-	376	-	10	-		1,482
21	-	-	-	1,007	719	5	-	-	-	-	-	-	296	-	5	-	-	1,015
22	-	-	-	1,369	964	10	-	-	-	-	-	-	334	-	10	-	-	1,318
23	-	-	-	843	455	10	-	-	-	-	-	-	388	-	9	-	-	862
24	-	-	4	515	428	6	-	-	-	-	-	-	140	-	-	-	-	574
25	-	-	-	270	105	4	-	-	-	-	-	-	173	-	5	-	-	287
26	150	-	9	4,331	1,997	27	181	-	-	-	-	-	1,960	-	59	-	-	4,224
27	-	-	-	1,795	1,126	22	-	-	-	-	-		544	-	15	-	-	1,707
28	-	-	-	531	362	6	-	-	-	-	-		186	-	5	-	-	559
29	-	-	-	1,019	581	9	-	-	-	-	-	-	310	-	11	-	-	911
30	28	-	-	1,803	995	18	33	-	-		-	-	561	-	29	-	-	1,636
31	-	35	-	2,434	1,428	20	-	* 2	-	-	-	-	720	-	18	-	-	2,188
32	-	-	-	675	330	15	-	-	-	-	-	-	321	-	15	-	-	681
33	-	-	-	714	540	7	-	‖ 17	-	-	-	-	185	-	6	-	-	755
34	-	-	-	744	251	9	-	-	-	-	-	-	424	-	19	-	-	703
35	-	-	1	566	299	5	-	-	-	-	-	-	200	-	5	-	-	509
36	-	-	9	414	118	8	-	¶ 10	-	-		-	221	-	3	** 10	6	376
37	-	-	-	289	197	5	-	-	-	-		-	84	-	2	-	-	288
38	-	-	-	953	626	9	-	-	-	-		-	296	-	7	-	-	938
39	-	-	-	1,226	966	6	-	-	-	-		-	239	-	4	-	-	1,215
	656	185	402	54,180	31,223	496	751	258	-	-	50	-	18,009	-	522	131	65	51,505

* Maintenance of roads. † Maintenance of roads, £1; Miscellaneous, £9. ‡ Buildings, £1; Allotments, £53. § Allotments.
‖ Miscellaneous. ¶ Buildings. ** Paid into Sinking Fund.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. In respect of Ownership.	Annual Rateable Value. In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£			£	£	£	£	
3. AYR.																	
Ardrossan,	9,880	78,575	66,290	61,659	2,600	1,614	-	129	-	1,806	-	-	510	3	-	135	1
Auchinleck,	6,103	35,241	28,490	28,490	-	1,100	15	-	-	977	-	-	434	-	-	18	2
Ayr,	27,456	200,872	149,014	138,982	-	4,308	21	550	-	4,345	-	-	1,718	66	37	382	3
Ballantrae,	1,268	11,721	10,843	5,923	200	434	-	82	-	439	-	-	313	-	-	-	4
Barr,	549	11,273	10,689	4,954	-	135	14	-	-	219	-	-	149	-	-	2	5
Beith,	7,126	40,490	31,495	23,929	1,500	871	-	166	-	834	-	-	560	1	106	105	6
Colmonell,	1,900	29,593	23,523	14,596	-	475	20	-	-	475	-	-	353	2	-	2	7
Coylton,	2,667	14,584	12,520	7,957	-	292	10	-	-	376	-	-	251	-	-	43	8
Craigie,	552	10,202	9,987	4,371	-	-	-	-	-	105	-	-	74	-	-	-	9
Cumnock, New,	4,419	34,664	30,337	21,106	-	670	30	-	-	742	-	-	368	-	-	3	10
Cumnock, Old,	4,811	29,191	20,434	17,730	300	628	29	59	-	707	-	-	323	-	-	22	11
Dailly,	1,830	16,792	13,512	9,122	-	340	12	-	-	281	-	-	238	-	-	6	12
Dalmellington,	5,034	25,538	20,644	18,611	-	767	40	-	-	646	-	-	265	-	-	12	13
Dalry,	8,164	46,233	36,715	27,939	920	1,721	32	-	-	1,125	-	-	622	2	-	12	14
Dalrymple,	1,338	16,885	13,152	10,092	-	200	12	6	-	374	-	-	125	-	-	6	15
Dreghorn,	4,057	25,349	20,852	14,986	-	843	-	74	-	597	-	-	293	-	-	42	16
Dundonald,	9,545	74,485	60,157	53,731	-	2,237	83	119	-	1,984	-	-	605	8	-	24	17
Dunlop,	1,410	16,913	14,817	14,817	-	135	-	-	-	296	16	-	134	-	-	-	18
Fenwick,	1,007	16,367	15,162	7,711	1,000	298	-	151	-	206	-	-	184	-	-	8	19
Galston,	6,408	34,196	27,904	21,759	1,072	826	26	181	-	464	-	-	378	-	-	45	20
Girvan,	4,906	34,066	28,295	22,034	2,475	1,672	-	195	-	746	-	-	569	2	-	41	21
Irvine,	6,141	31,328	24,579	21,627	-	1,490	-	-	-	689	4	-	403	-	12	91	22
Kilbirnie,	5,468	28,456	22,017	18,390	-	915	31	-	-	1,036	-	-	300	-	-	122	23
Kilbride, West,	2,802	29,566	23,692	17,372	680	349	-	137	-	547	-	-	238	-	-	21	24
Kilmarnock,	27,968	151,042	115,256	108,695		6,854	36	73	-	3,722	36	-	1,490	11	-	345	25
Kilmaurs,	4,453	30,347	23,573	17,960	-	747	-	-	-	939	63	-	288	-	-	12	26
Kilwinning,	7,007	49,668	40,370	33,815	600	1,160	38	77	-	1,295	-	-	470	-	172	87	27
Kirkmichael,	1,870	14,130	12,496	5,988	21	394	10	38	-	289	-	-	263	-	-	2	28
Kirkoswald,	1,652	15,917	13,421	6,750	-	301	11	-	-	333	-	-	222	-	-	-	29
Largs,	5,320	55,867	47,192	47,192	-	977	61	62	-	1,313	-	-	340	-	-	16	30
Loudoun,	6,379	33,239	27,061	23,955	400	831	49	-	-	1,049	-	-	402	-	-	109	31
Mauchline,	2,339	20,445	16,601	12,089	84	420	-	-	-	331	-	-	196	-	-	21	32
Maybole,	7,569	45,646	36,615	24,575	-	2,158	31	31	-	1,274	-	-	799	-	-	7	33
Monkton,	2,608	27,998	22,747	19,662	-	414	-	-	-	349	-	-	181	-	-	45	34
Muirkirk,	5,165	30,241	26,170	22,616	1,165	1,220	26	26	-	1,018	-	-	391	-	-	6	35
Ochiltree,	1,910	22,697	18,429	18,429	-	329	13	-	-	246	10	-	186	-	-	37	36
Riccarton,	7,317	32,403	26,224	20,415	-	1,286	48	-	-	543	-	-	456	-	-	124	37
Sorn,	3,919	23,640	20,132	20,132	-	615	-	-	-	623	-	-	264	-	4	16	38
Stair,	1,289	11,573	9,850	7,092	-	149	8	-	-	106	-	-	76	-	-	-	39
Stevenston,	6,209	39,742	32,117	30,295	800	1,386	-	-	-	1,135	103	-	324	-	-	31	40
Stewarton,	3,804	28,090	22,693	13,574	-	833	-	-	-	412	-	-	373	-	-	5	41
Straiton,	1,060	12,736	11,403	6,063	-	308	26	-	-	239	-	-	199	-	-	54	42

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c (Scotland) Act, 1896 respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	171	-	77	4,445	2,248	49	95	* 13	-	-	-	-	2,000	-	62	50	5	4,522
2	-	-	37	2,581	1,453	28	-	-	-	-	-	-	1,050	-	16	-	-	2,547
3	30	-	416	11,373	7,314	32	76	† 10	-	32	-	-	4,520	506	99	-	-	12,589
4	19	-	-	1,287	522	12	25	-	-	-	-	-	547	-	15	-	7	1,128
5	-	-	3	522	201	6	-	-	-	-	-	-	279	-	8	-	-	494
6	74	-	5	2,722	1,634	29	120	-	-	-	-	-	950	-	30	100	53	2,916
7	-	-	2	1,329	636	21	-	-	-	-	-	-	560	-	8	-	-	1,225
8	8	-	-	980	561	13	5	-	-	-	-	-	425	-	11	-	-	1,015
9	-	-	61	240	104	-	-	-	-	-	-	-	146	-		-	-	250
10	25	-	53	1,891	919	22	9	-	-	-	-	-	850	-	21	-	-	1,821
11	44	-	32	1,844	842	22	159	-	-	-	-	-	800	-	24	-	10	1,857
12	19	-	8	904	445	16	11	-	-	-	-	-	320	-	10	-	-	802
13	11	-	32	1,773	994	36	19	-	-	-	-	-	670	-	11	-	-	1,730
14	136	-	33	3,683	2,275	58	146	-	-	-	-	-	1,300	-	34	-	10	3,823
15	-	-	6	729	278	9	9	-	-	-	-	-	404	-	6	-	-	706
16	72	-	4	1,925	892	21	51	-	-	-	-	-	700	-	10	25	1	1,700
17	100	-	-	5,155	2,657	62	173	† 8	-	-	-	-	2,064	-	55	-	-	5,019
18	-	-	-	581	245	8	-	‡ 6	-	-	-	-	225	-	-	-	-	484
19	28	-	-	870	365	8	121	-	-	-	-	-	250	-	9	-	43	796
20	54	-	24	1,998	1,178	31	118	-	-	-	-	-	510	-	20	28	14	1,899
21	90	-	4	3,319	1,992	20	74	-	-	-	-	-	830	-	20	125	69	3,130
22	-	-	20	2,709	1,934	-	-	† 5	-	-	-	-	712	-	48	-	-	2,699
23	94	-	22	2,520	1,235	36	134	-	-	-	-	-	1,050	-	29	-	-	2,484
24	58	-	9	1,354	474	12	101	‖ 13	-	-	-	-	580	-	17	40	21	1,258
25	109	-	63	12,739	7,980	24	76	† 10	-	-	-	-	3,776	-	45	200	7	12,118
26	-	-	4	2,053	909	17	-	** 9	-	-	-	-	1,000	-	32	-	-	1,967
27	112	-	§ 132	3,543	1,797	42	143	†† 32	-	-	-	-	1,400	-	36	50	22	3,522
28	7	-	-	1,003	477	14	7	-	-	-	-	-	366	-	12	21	1	898
29	-	-	11	878	374	13	-	-	-	-	-	-	430	-	5	-	-	822
30	104	-	3	2,876	1,278	29	160	-	-	-	-	-	1,387	-	24	-	-	2,878
31	46	-	13	2,499	1,188	38	47	-	-	-	-	-	1,150	-	21	-	14	2,458
32	48	-	32	1,048	521	11	31	-	-	-	-	-	400	-	11	28	4	1,006
33	80	-	9	4,389	2,483	38	140	-	-	-	-	-	1,443	-	15	-	-	4,119
34	-	-	1	990	577	11	-	‡‡ 6	-	-	-	-	390	-	14	-	-	998
35	83	-	65	2,835	1,502	34	125	-	-	-	-	-	1,100	-	10	35	7	2,813
36	-	-	20	841	502	13	-	† 7	-	-	-	-	300	-	7	-	-	829
37	87	-	10	2,554	1,648	43	102	† 3	-	-	-	-	544	-	13	-	-	2,358
38	-	-	45	1,567	709	20	-	-	-	-	-	-	600	-	16	-	-	1,345
39	-	-	-	339	173	11	-	-	-	-	-	-	128	-	3	-	-	315
40	92	-	86	3,157	1,591	38	90	§§ 31	-	-	-	-	1,050	-	37	100	25	2,962
41	-	-	-	1,623	1,044	11	-	-	-	-	-	-	550	-	-	-	-	1,605
42	-	-	-	826	416	8	-	-	-	-	-	-	319	-	8	-	-	751

* Maintenance of Roads, £8; Miscellaneous, £5. † Miscellaneous. ‡ Recreation Grounds. § Includes Sale of Property, £104.
‖ Rights of Way, £2; Miscellaneous, £11. ** Rights of Way, £5; Miscellaneous, £4. †† Maintenance of Roads, £23; Miscellaneous, £9
‡‡ Maintenance of Roads, £5; Miscellaneous, £1. §§ Buildings.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value.		Loans outstanding at the close of the year.	RECEIPTS (other than from Loans).											
						Assessments.							Imperial Subventions and Payments.		Other		
			* In respect of Ownership.	* In respect of Occupancy.		Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
AYR—*continued.*																	
Symington,	621	6,715	5,036	2,501	-	166	8	-	-	110	-	-	97	-	3	25	
Tarbolton,	3,586	27,438	22,749	15,411	510	472	-	40	-	472	-	-	282	-	-	59	44
Total,	226,386	1,572,149	1,265,255	1,044,997	14,327	43,335	740	2,196	-	35,814	232	-	16,706	90	334	2,143	
4. BANFF.																	
Aberlour,	2,165	14,245	11,077	9,232	-	418	22	22	-	416	-	-	166	-	-	25	1
Alvah,	1,435	10,135	9,120	4,290	-	251	-	-	-	305	-	-	270	-	-	5	2
Banff,	4,763	19,359	16,206	13,545	-	1,107	9	61	-	477	-	-	317	12	15	24	3
Boharm,	1,266	7,228	6,237	3,500	-	263	10	-	-	262	-	-	211	-	1	-	4
Botriphnie,	729	5,890	5,026	3,120	-	102	11	-	-	125	-	-	74	-	-	-	5
Boyndie,	2,113	8,631	7,763	4,270	-	264	6	-	-	213	-	-	217	-	-	15	6
Cabrach,	646	3,478	2,945	1,759	-	58	6	-	-	208	-	-	121	-	-	13	7
Cullen,	2,319	5,869	4,657	4,657	-	337	-	-	-	353	-	-	165	-	3	20	8
Deskford,	745	4,135	4,066	1,876	-	189	6	-	-	118	-	-	153	-	-	12	9
Fordyce and Portsoy,	4,268	21,675	18,260	11,203	-	751	30	-	-	809	-	-	557	4	-	16	10
Forglen,	714	4,666	4,404	2,141	-	146	9	-	-	202	-	-	110	-	-	-	11
Gamrie and Macduff,	7,003	22,193	20,747	14,293	-	1,446	34	-	-	682	-	-	724	1	-	14	12
Grange,	1,685	9,113	8,203	4,474	-	258	-	-	-	233	-	-	247	-	-	-	13
Inveravon,	2,319	10,989	8,944	5,466	-	355	14	-	-	355	-	-	317	-	-	11	14
Inverkeithny,	826	5,452	4,821	1,985	-	124	17	-	-	108	-	-	136	-	-	12	15
Keith,	6,704	27,837	21,519	16,735	-	1,129	-	-	-	810	-	-	422	-	-	9	16
Kirkmichael,	1,043	6,282	5,206	3,833	-	409	18	-	-	129	-	-	195	-	-	-	17
Marnoch,	3,006	12,472	11,143	5,821	-	662	17	-	-	315	-	-	507	-	-	30	18
Mortlach,	3,035	17,215	13,450	12,875	-	495	25	25	-	348	-	-	223	-	-	66	19
Ordiquhill,	684	3,837	3,343	1,720	-	72	-	-	-	65	-	-	68	-	-	-	20
Rathven,	12,925	37,041	28,821	22,502	2,379	1,950	56	159	-	886	-	-	609	4	-	82	21
Rothiemay,	1,291	5,766	5,448	2,721	-	178	-	-	-	84	-	-	205	-	-	13	22
Total,	61,684	263,508	221,406	152,018	2,379	10,956	287	267	-	7,498	-	-	6,014	21	19	367	
5. BERWICK.																	
Abbey St. Bathans,	246	2,301	2,015	983	-	12	5	-	-	56	-	-	41	-		-	
Ayton,	1,827	15,717	13,143	8,383	-	307	22	-	-	265	-	-	181	3	-	7	
Bunkle and Preston,	672	9,155	8,174	3,683	-	73	6	-	-	100	-	-	63	-	-	-	
Channelkirk,	545	5,974	5,355	2,341	-	85	8	-	-	107	-	-	80	-	-	-	
Chirnside,	1,459	11,443	9,720	5,946	-	162	16	-	-	293	-	-	200	-	-	-	
Cockburnspath,	1,112	10,658	8,915	4,773	-	218	28	-	-	123	-	-	125	4	-	-	
Coldingham,	3,016	29,808	25,176	14,304	-	528	20	-	-	654	-	-	571	5	-	25	
Coldstream,	2,888	17,900	16,775	10,708	-	397	29	-	-	398	-	-	268	-	-	35	
Cranshaws,	132	2,173	1,892	873	-	-	-	-	-	40	-	-	23	-	39	-	
Duns,	3,137	24,715	20,988	14,904	-	707	12	7	-	677	-	-	398	2	-	27	
Earlstoun	1,766	13,514	11,373	7,515	-	229	20	-	-	283	-	-	168	-	-	3	
Eccles,	1,446	18,311	15,675	7,514	-	206	8	-	-	323	-	-	293	-	-	16	

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	TOTAL.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	TOTAL
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
43	-	-	-	409	215	10	-	-	-	-	-	-	150	-	3	-	-	378
44	41	-	5	1,371	674	19	33	-	-	-	-	-	527	-	7	30	16	1,306
	1,837	-	1,347	104,774	57,456	995	2,400	153	-	32	-	-	38,752	506	887	832	329	102,342
1	-	-	6	1,075	532	12	4	-		-	-	-	400	-	7	-	-	955
2	-	-	-	831	378	10	-	-	-	-	-	-	416	-	5	-	-	809
3	83	-	20	2,125	1,281	8	129	* 3	-	-	-	-	510	-	12	-	-	1,943
4	-	-	-	747	400	10	-	-	-	-	-	-	320	-	4	-	-	734
5	-	-	-	312	131	5	-	† 1	-	-	-	-	150	-	5	-	-	292
6	-	-	78	793	610	12	-	-	-	-	-	-	291	-	5	-	-	918
7	-	-	4	405	212	6	-	-	-	-	-	-	240	-	6	-	-	464
8	-	-	8	886	521	1	3	-	-	-	-	-	350	-	9	-	-	884
9	3	-	5	486	295	7	6	-	-	-	-	-	150	-	5	-	-	463
10	-	-	28	2,195	1,288	21	-	-	-	-	-	-	950	-	25	-	-	2,284
11	-	-	5	472	186	7	-	-	-	-	-	-	244	-	4	-	-	441
12	-	-	2	2,903	2,137	34	-	† 2	-	-	-	-	820	-	2	-	-	2,995
13	-	-	5	743	427	10	-	-	-	-	-	-	307	-	5	-	-	749
14	-	-	-	1,052	636	18	-	-	-	-	-	-	435	-	6	-	-	1,095
15	-	-	8	405	278	8	-	-	-	-		-	154	-	3	-	-	443
16	122	-	5	2,497	1,462	26	83	-	-	-	15	-	900	-	-	-	-	2,486
17	-	-	3	754	587	12		-	3	-	-	-	145	-	7	-	-	754
18	-	-	12	1,543	1,079	11	-	‡ 13	-	-	-	-	398	-	-	-	-	1,501
19	15	-	-	1,197	933	17	609	-	-	4	-	-	389	-	10	-	-	1,962
20	-	-	-	205	123	5	-	-	-	-	-	-	85	-	-	-	-	213
21	80	-	46	3,869	2,649	63	113			-	-	-	1,088		25	99	75	4,112
22	-	-	-	472	386	9	-	† 32	-	-	-	-	160	-	4	-	-	591
	303	-	235	25,967	16,531	312	947	51	3	4	15	-	8,902	-	149	99	75	27,08
1	-	-	-	114	9	6	-	† 24	-	-	-	-	91	-	3	-	-	133
2	-	-	-	785	426	16	-	-	-	-	-	-	330	-	9	-	-	781
3	-	-	-	242	75	11	-	-	-	-	-	-	119	-	2	-	-	207
4	-	-	3	283	113	10	-	-	-	-	-	-	160	-	4	-	-	287
5	-	-	-	671	224	10	-	-	-	-	-	-	350	-	11	-	-	595
6	-	-	-	498	300	11	-	-	-	-	-	-	165	-	5	-	-	481
7	-	-	-	1,803	907	21	-	-	-	-	-	-	900	-	9	-	-	1,837
8	-	-	6	1,133	646	22	-	-	-	-	-	-	450	-	11	-	-	1,129
9	-	-	-	102	26	-	-	-	-	-	-	-	60	-	-	-	-	86
10	61	-	10	1,901	1,013	22	64	-	-	-	-	-	770	-	22	-	-	1,891
11	-	-	15	718	355	10	-	-	-	-	-	-	325	-	8	-	-	698
12	-	-	1	847	386	11	-	-	-	-	-	-	450	-	11	-	-	858

* Miscellaneous. † Maintenance of Roads. ‡ Maintenance of Roads, £11; Miscellaneous £2.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
BERWICK—*continued.*																	
Edrom,	1,361	17,061	14,875	8,014	-	214	12	-	-	335	-	-	200	-	-	-	13
Eyemouth,	2,686	3,701	7,808	6,390	260	529	27	61	-	291	-	-	198	1	-	-	14
Fogo,	420	5,746	5,065	2,384	-	74	6	-	-	111	-	-	84	-	6	-	15
Foulden,	351	4,364	3,848	1,663	-	61	3	-	-	55	-	-	56	-	-	-	16
Gordon,	843	9,957	8,360	4,587	-	88	10	-	-	107	-	-	106	-	-	7	17
Greenlaw	1,110	11,050	9,350	3,092	-	212	8	-	-	166	-	-	191	1	-	4	18
Hume	375	4,193	3,774	1,579	-	42	6	-	-	78	-	-	71	-	-	8	19
Hutton,	815	8,123	7,165	3,671	160	222	6	16	-	140	-	-	171	-	-	-	20
Ladykirk,	339	5,182	4,607	2,173	-	84	3	-	-	85	-	-	97	-	-	-	21
Langton,	417	6,317	5,468	2,888	-	111	10	-	-	142	7	-	99	-	-	4	22
Lauder,	1,499	16,546	14,671	7,652	-	248	23	23	-	302	-	-	382	-	11	52	23
Legerwood,	475	5,976	5,442	2,308	-	48	4	-	-	73	-	-	75	-	-	-	24
Longformacus,	278	5,885	5,247	2,691	-	142	-	-	-	34	-	-	79	-	-	2	25
Mertoun,	622	8,264	7,339	4,182	-	55	8	-	-	89	-	-	67	-	-	4	26
Mordington,	324	4,579	3,806	2,232	-	34	3	-	-	53	-	-	31	-	-	-	27
Nenthorn,	391	4,045	3,558	1,740	-	34	5	-	-	123	-	-	57	-	-	-	28
Polwarth,	203	2,944	2,396	1,513	-	39	4	-	-	80	-	-	21	-	2	-	29
Swinton,	847	7,772	6,845	3,174	-	104	7	-		126	-	-	133	-	-	5	30
Westruther,	615	7,228	6,440	2,892	-	50	6	-	-	108	-	-	62	-	-	-	31
Whitsome,	573	6,627	5,874	2,648	-	161	9	-	-	126	-	-	142	-	-	-	32
Total,	32,290	312,229	271,139	151,400	420	5,576	334	107	-	5,943	7	-	4,733	16	58	199	
6. BUTE.																	
Cumbraes,	1,801	21,185	19,915	18,803	-	197	-	-	-	395	-	-	96	-	-	45	1
Kilbride (Arran),	2,331	14,215	13,953	11,134	-	462	-	-	-	620	-	-	204	-	-	40	2
Kilmory,	2,519	12,969	12,721	7,461	-	582	42	-	-	422	-	-	420	-	-	16	3
Kingarth,	1,062	10,374	10,027	7,708	-	146	9	-	-	330	-	-	122	-	-	97	4
North Bute,	1,583	15,786	15,164	11,548	-	176	-	-	-	272	27	-	176	-	2	7	5
Rothesay,	9,108	71,534	64,467	64,467	400	1,956	-	-	-	1,830	-	-	512	15	-	59	6
Total,	18,404	146,063	136,247	121,121	400	3,519	51	-	-	3,869	27	-	1,530	15	2	264	
7. CAITHNESS.																	
Bower,	1,506	7,719	6,854	2,977	-	312	-	-	20	237	-	-	255	-	-	-	1
Canisbay,	2,392	4,951	4,780	2,347	-	575	15	-	-	543	-	-	375	6	-	14	2
Dunnet,	1,488	4,600	3,783	1,615	180	331	1	47	10	177	-	-	281	-	16	-	3
Halkirk,	2,577	17,374	14,844	10,277	-	730	-	-	61	528	112	-	392	26	-	-	4
Latheron,	5,875	16,693	13,836	9,170	-	2,029	48	-	24	820	-	-	1,061	3	-	7	5
Olrig,	1,837	6,260	5,343	3,019	-	517	-	-	-	337	-	-	293	-	-	-	6
Reay,	1,182	7,329	6,988	3,736	138	971	6	29	12	415	-	-	370	-	-	5	7
Thurso,	5,825	23,318	18,804	14,077	-	2,264	30	83	35	684	21	-	643	6	-	-	8
Watten,	1,390	7,319	6,632	3,379	-	273	18	-	18	214	-	-	170	-	-	-	9
Wick,	13,105	46,353	36,322	28,171	240	2,924	† 100	63	62	1,783	-	145	1,692	34	-	19	10
Total,	37,177	141,916	118,186	78,768	558	10,926	218	222	242	5,738	133	145	5,532	75	16	45	

*These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively

† Includes Registration of Voters, £40.

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Loans) and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
13	3	-	2	766	310	11	-	-	-	-	-	-	410	-	10	-	-	741
14	48	-	1	1,156	645	17	44	-	-	-	-	-	307	-	6	65	13	1,097
15	-	-	-	281	113	8	-	* 5	-	-	-	-	150	-	3	-	-	279
16	-	-	-	175	67	4	-	-	-	-	-	-	88	-	-	-	-	159
17	-	-	-	318	164	11	-	-	-	-	-	-	130	-	3	-	-	308
18	-	-	1	583	294	12	-	2	-	-	-	-	220	-	5	-	-	533
19	-	-	-	205	77	9	-	-	-	-	-	-	106	-	5	-	-	197
20	26	-	-	581	351	10	24	-	-	-	-	-	170	-	4	10	6	575
21	-	-	-	269	147	7	-	-	-	-	-	-	120	-	3	-	-	277
22	-	-	-	373	152	10	-	* 12	-	-	-	-	180	-	6	-	-	360
23	23	-	3	1,167	684	16	34	-	-	-	-	-	390	-	7	-	-	1,131
24	-	-	-	200	109	8	-	-	-	-	-	-	93	-	2	-	-	212
25	-	-	-	257	124	5	-	-	-	-	-	-	90	-	2	-	-	221
26	-	-	-	223	114	9	-	-	-	-	-	-	101	-	1	-	-	225
27	-	-	-	121	59	4	-	-	-	-	-	-	64	-	3	-	-	130
28	-	-	-	219	62	5	-	-	-	-	-	-	152	-	2	-	-	221
29	-	-	-	146	44	6	-	-	-	-	-	-	96	-	-	-	-	146
30	-	-	1	376	218	8	-	-	-	-	-	-	175	-	5	-	-	406
31	-	-	-	226	58	8	-	-	-	-	-	-	145	-	3	-	-	214
32	-	-	-	438	244	8	-	-	-	-	-	-	155	-	3	-	-	410
	161	-	43	17,177	8,516	326	166	43	-	-	-	-	7,512	-	168	75	19	16,825
1	-	-	-	733	346	10	-	-	-	-	-	-	407	-	9	-	-	772
2	-	-	8	1,334	651	20	-	-	-	-	-	-	675	-	5	-	-	1,351
3	-	-	15	1,497	934	17	-	-	-	-	-	-	500	-	10	-	-	1,461
4	-	-	-	704	241	10	-	-	-	-	-	-	375	-	13	-	-	639
5	-	-	42	702	317	7	-	‡ 26	-	-	-	-	320	-	11	-	-	681
6	153	-	37	4,562	2,436	-	170	-	-	2	-	-	1,848	-	50	-	15	4,521
	153	-	102	9,532	4,925	64	170	26	-	2	-	-	4,125	-	98	-	15	9,425
1	-	-	-	824	455	6	-	-	-	-	-	11	300	-	8	-	-	780
2	-	-	-	1,528	828	10	-	-	-	-	-	7	522	-	3	-	-	1,370
3	13	-	2	873	562	8	34	-	-	-	-	7	250	-	6	30	8	905
4	-	-	80	1,929	1,109	12	-	§ 278	-	-	64	23	620	-	21	-	-	2,127
5	-	-	24	4,016	2,822	56	-	‖ 19	-	-	-	25	960	-	14	-	-	3,896
6	-	-	-	1,147	627	10	-	-	-	-	-	9	380	-	2	-	-	1,028
7	14	-	6	1,828	751	3	26	-	-	-	140	12	447	-	4	25	8	1,416
8	69	64	32	3,931	2,247	29	129	¶ 17	-	23	-	33	850	-	57	-	-	3,385
9	-	-	1	604	357	11	-	-	-	-	-	10	263	-	11	-	-	652
10	166	-	6	6,994	4,122	45	426	† 5	172	13	-	106	2,146	40	19	15	6	7,120
	262	64	151	23,769	13,880	190	615	319	172	41	204	243	6,738	40	145	70	22	22,679

* Maintenance of Roads. † Miscellaneous. ‡ Recreation Grounds. § Maintenance of Roads, £125; Allotments £150; Miscellaneous, £3.
‖ Allotments. ¶ Allotments, £12; Miscellaneous, £5.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
8. CLACKMANNAN.																	
Alloa,	15,862	88,996	70,821	66,093	1,231	1,842	-	-	-	3,153	-	-	668	10	5	204	1
Alva,	6,366	23,364	18,715	16,804	-	983	1	72	-	789	-	-	266	-	-	6	2
Clackmannan,	2,996	17,582	14,706	14,706	263	501	20	46	-	579	-	-	208	-	-	-	3
Dollar,	2,221	13,124	10,596	10,596	-	309	-	48	-	256	-	-	118	-	-	9	4
Tillicoultry,	5,695	18,585	14,976	13,330	-	659	29	58	-	478	-	-	234	-	-	41	5
Total,	33,140	161,651	129,814	121,529	1,494	4,294	50	224	-	5,255	-	-	1,494	10	5	260	
9. DUMBARTON.																	
Arrochar,	1,457	10,087	8,052	7,424	-	161	-	-	-	313	-	-	90	-	-	-	1
Bonhill,	14,379	56,665	50,090	46,632	2,166	2,166	99	592	-	1,625	99	-	570	-	-	54	2
Cardross,	10,550	52,780	45,234	39,481	265	1,790	-	-	-	2,145	27	-	465	3	180	73	3
Cumbernauld,	4,283	28,354	22,061	18,365	780	902	-	82	-	862	42	-	421	5	-	36	4
Dumbarton,	14,065	63,106	54,283	54,283	316	2,375	-	-	-	2,518	15	-	489	25	-	136	5
Kilmaronock,	900	10,393	8,868	5,365	25	129	6	-	-	208	6	-	111	-	8	-	
Kilpatrick, New,	8,309	125,128	98,411	98,411	192	1,336	100	-	-	2,287	-	-	443	-	-	9	7
Kilpatrick, Old,	17,775	142,864	102,545	97,598	9,353	4,514	204	417	-	4,530	348	-	892	-	-	272	8
Kirkintilloch,	12,427	71,815	57,451	57,451	-	2,156	63	-	-	1,982		-	506	-	31	58	9
Luss,	633	6,618	6,025	3,741	27	63	-	-	-	162	-	-	104	-	-	2	10
Rosneath,	2,064	22,151	18,029	15,886	53	176	18	-	-	458	-	-	111	-	-	23	11
Row,	11,172	94,173	82,698	79,604	172	1,579	166	-	-	3,072	-	-	468	7	-	69	12
Total,	98,014	684,134	553,747	524,241	13,349	17,347	656	1,091	-	20,162	537	-	4,670	40	219	737	
10. DUMFRIES.																	
Annan,	5,941	41,067	36,239	29,644	100	1,155	62	68	-	1,430	-	-	509	-	5	27	1
Applegarth,	858	13,233	11,312	6,542	-	118	-	-	-	263	-	-	114	-	1	-	2
Caerlaverock,	921	6,932	6,077	3,077	-	132	10	-	-	152	-	-	140	-	-	-	3
Canonbie,	2,476	13,982	12,060	6,705	1	467	22	-	-	391	-	-	306	-	-	9	4
Closeburn,	1,333	18,345	14,075	8,271	-	250	12	-	-	187	-	-	221	-	-	-	5
Cummertrees,	1,105	12,183	9,387	5,767	20	221	16	16	-	189	-	-	190	-	-	11	6
Dalton,	563	5,696	5,126	2,679	-	81	8	-	-	73	-	-	79	-	-	-	7
Dornock,	831	8,646	6,260	4,002	474	128	-	33	-	161	21	-	116	-	-	-	8
Dryfesdale	3,233	23,960	19,199	14,136	60	463	18	103	-	699	-	-	268	-	-	-	
Dumfries,	17,878	104,776	82,165	76,105	-	3,492	19	-	-	3,336	-	-	936	49	-	19	10
Dunscore,	1,260	11,145	9,950	4,896	-	241	6	-	-	217	-	-	196	-	-	1	11
Durrisdeer,	1,076	12,479	9,291	5,887	-	120	-	-	-	130	-	-	143	-	-	2	12
Eskdalemuir,	488	9,412	8,470	3,595	-	144	-	-	-	57	8	-	105	-	-	-	13
Ewes,	299	5,083	4,575	2,117	-	66	7	-	-	111	-	-	66	-	-	-	14
Glencairn,	1,647	14,791	13,249	6,723	-	333	10	-	-	312	-	-	293	-	-	5	15
Graitney,	1,141	14,380	10,308	6,683	738	320	-	80	-	250	-	-	249	-	-	-	16
Half-Morton,	484	4,179	3,947	1,679	-	70	12	-	-	117	-	-	86	-	-	-	17
Hoddam,	1,533	12,393	10,762	6,477	-	232	10	-	-	201	-	-	227	-	5	-	18
Holywood,	1,011	12,938	9,914	5,887	-	116	8	-	-	201	-	-	163	-	-	1	19
Hutton,	726	10,592	9,533	4,163	-	142	-	-	-	218	-	-	210	-	-	-	20
Johnstone,	927	7,069	6,354	3,081	-	221	-	29	-	98	15	-	151	-	-	5	21

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	30	95	6,007	2,453	69	-	* 21	-	-	-	-	3,150	-	80	232	51	6,056
2	114	-	4	2,235	1,050	20	112	† 5	-	8	-	-	800	-	10	-	-	2,005
3	64	-	3	1,421	604	28	76	‡ 6	-	-	30	-	628	-	10	37	13	1,432
4	71	-	10	821	439	6	150	† 1	-	-	-	-	276	-	5	-	-	877
5	80	-	1	1,580	838	27	207	§ 3	-	-	-	-	550	-	18	-	-	1,643
	329	30	113	12,064	5,384	150	545	36	-	8	30	-	5,404	-	123	269	64	12,013
1	-	-	5	569	250	3	-	-	-	-	-	-	325	-	5	-	-	583
2	230	-	36	5,471	2,554	79	300	‖ 128	-	-	-	-	1,650	-	57	267	80	5,115
3	-	-	42	4,725	2,521	84	-	¶ 42	-	-	-	-	2,186	-	56	14	9	4,912
4	110	-	20	2,480	1,222	25	120	** 12	-	-	-	-	932	-	52	65	30	2,458
5	-	-	33	5,591	2,774	5	-	†† 7	-	-	-	-	2,542	-	66	17	12	5,423
6	-	-	2	470	214	8	-	‡‡ 2	-	-	-	-	250	-	5	2	1	482
7	-	-	27	4,202	1,446	74	-	§§ 2	-	-	-	-	2,400	-	75	10	7	4,014
8	458	-	106	11,741	4,622	158	1,013	‖‖ 165	-	75	-	-	5,450	-	84	370	267	12,204
9	313	-	32	5,141	2,908	55	293	¶¶ 10	-	-	-	-	2,050	-	52	-	-	5,368
10	-	-	-	331	110	5	-	-	-	-	-	-	200	-	3	1	1	320
11	22	-	6	819	323	18	24	-	-	-	-	-	500	-	5	3	2	875
12	-	-	33	5,394	2,051	104	-	-	-	-	-	-	2,955	-	30	9	6	5,155
	1,133	-	342	46,934	20,995	618	1,750	368	-	75	-	-	21,440	-	490	758	415	46,909
1	194	-	3	3,453	1,571	25	231	†† 5	-	-	-	-	1,479	-	29	50	4	3,394
2	-	-	-	496	170	6	-	-	-	-	-	-	300	-	3	-	-	479
3	-	-	3	437	185	11	-	-	-	-	-	-	190	-	4	-	-	390
4	-	-	-	1,195	579	19	-	-	-	-	-	-	500	-	10	2	-	1,110
5	-	-	5	675	403	14	-	-	-		-	-	224	-	5	-	-	646
6	6	-	-	649	342	8	15		-	-	-	-	253	-	7	10	1	636
7	-	-	-	241	143	8	-	-	-	-	-	-	100	-	3	-	-	254
8	19	-	-	478	162	7	16	-	-	-	-	-	200	-	8	43	16	452
9	40	-	11	1,602	567	12	154	-	-	-	-	-	750	-	10	60	5	1,558
10	-	-	315	8,166	4,821	20	-	-	-		-	-	3,463	-	75	-	-	8,379
11	-	-	-	661	278	9	-	-	-	-	-	-	292	-	6	-	-	585
12	-	-	-	395	287	10	-	-	-	-	-	-	200	-	7	-	-	504
13	-	-	-	314	191	5	-	‡‡ 7	-	-	-	-	100	-	5	-	-	308
14	-	-	-	250	69	8	-	-	-	-	-	-	150	-	3	-	-	230
15	-	-	2	955	484	17	-	-	-	-	-	-	390	-	7	-	-	898
16	12	-	-	911	536	8	112	‡‡ 1	-	-	-	-	314	-	6	*** 32	††† 29	1,038
17	-	-	-	285	90	11	-	-	-	-	-	-	140	-	5	-	-	246
18	-	-	-	675	540	14	-	-	-	-	-	-	212	-	5	-	-	771
19	-	-	-	489	259	10	-	-	-	-	-	-	270	-	-	-	-	539
20	-	-	-	570	241	5	-	-	-	-	-	-	285	-	1	-	-	
21	-	-	-	519	246	10	3	§§§ 3	-	-	-	-	160	-	3	-	-	

* Maintenance of Roads, £16; Miscellaneous, £5. † Miscellaneous. ‡ Buildings. § Maintenance of Roads, £1; Miscellaneous, £2.
‖ Recreation Grounds, £73; Rights of Way, £37; Miscellaneous, £18. ¶ Recreation Grounds, £38; Miscellaneous, £4.
** Recreation Grounds, £4; Rights of Way, £7; Miscellaneous, £1. †† Miscellaneous. ‡‡ Rights of Way.
§§ Right of Way, £1; Miscellaneous, £1. ‖‖ Recreation Grounds, £25; Maintenance of Roads, £36; Rights of Way, £27; Miscellaneous, £77.
¶¶ Maintenance of Roads, £8; Miscellaneous, £2. *** Two annual instalments of £41. ††† Interest for year and a quarter. §§§ Maintenance of Roads.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outstanding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
		£	£	£	£	£	£	£	£	£			£	£	£	£
DUMFRIES—*continued.*																
Keir,	639	6,018	5,148	2,621	-	104	8	-	-	198	-	-	155	-	-	12
Kirkconnell,	1,087	15,217	11,348	7,384	-	195	10	-	-	196	-	-	143	-	-	4
Kirkmahoe,	1,159	12,932	12,262	6,858		206	10	-	-	240	-	-	167	-	-	-
Kirkmichael,	808	8,910	8,851	4,180	-	122	13	-	-	150	-	-	169	-	-	-
Kirkpatrick-Fleming,	1,248	13,648	10,489	6,564	-	106	18	230	-	176	-	-	188	-	-	-
Kirkpatrick-Juxta,	976	14,360	11,946	7,895	-	189	-	-	-	252	-		121	-	3	3
Langholm,	3,970	19,084	14,275	11,621	2	478	27	-	-	455	-	-	246	-	6	5
Lochmaben,	2,522	17,686	14,465	8,814	-	628	12	48	-	477	-	-	460	-	-	27
Middlebie,	1,806	15,137	13,184	7,518	-	218	12	-	-	264	-	-	215	-	-	-
Moffat,	2,977	30,385	26,863	20,928	217	387	1	124	-	661	-	-	270	-	-	-
Morton,	1,855	13,633	10,135	8,448	370	367	20	39	-	272	9	-	135	-	-	-
Mouswald,	500	6,531	5,210	2,798	-	50	8	-	-	106	-	-	87	-	-	-
Penpont,	1,063	8,870	8,272	4,511	-	214	-	-	-	215	-	-	157	-	-	-
Ruthwell,	858	9,185	6,554	4,022	-	110	11	-	-	89	-	-	129	-	-	-
St. Mungo,	603	6,941	6,013	3,284	-	93	-	-	-	197	-	-	123	-	-	-
Sanquhar,	2,910	21,296	16,155	11,018	-	477	28	-	-	366	-	-	224	-	-	-
Tinwald,	902	12,197	9,783	5,431	2	158	-	-	-	158	-	-	103	-	-	-
Torthorwald,	921	7,971	6,286	3,392	-	211	11	-	-	212	-	-	151	-	-	-
Tundergarth,	439	6,967	6,168	2,809	-	71	5	-	-	81	-	-	84	-	-	-
Tynron,	359	5,341	4,807	2,266	-	58	2	-	-	74	2	-	77	-	49	-
Wamphray,	458	6,823	5,847	3,187	-	63	-	-	-	94	-	-	62	-	-	1
Westerkirk,	454	6,270	5,644	2,693	-	69	4	-	-	110	-	-	89	-	-	-
Total,	74,245	628,683	517,958	346,358	1,982	13,081	420	770	-	13,838	55	-	8,323	49	69	132
11. EDINBURGH.																
Borthwick,	3,182	20,447	15,980	12,124	-	361	18	-	6	340	-	-	211	-	-	6
Calder, Mid,	3,126	27,428	21,416	17,751	1,760	927	7	117	5	986	-	-	206	-	-	-
Calder, West,	8,456	50,635	38,887	34,566	-	1,523	-	-	-	2,210	76	-	359	-	-	1
Carrington,	563	7,963	7,001	5,261	-	89	12	-	-	128	-	-	51	-	-	11
Cockpen,	4,495	31,023	26,115	24,071	-	623	52	-	-	728	-	-	239	-	-	44
Colinton,	4,549	44,668	34,794	29,874	-	1,198	33	-	28	1,265	-	-	378	-	-	22
Corstorphine,	2,329	28,034	23,183	16,680	-	164	21	-	19	330	-	-	221	-	221	6
Cramond,	2,975	43,681	37,677	30,179	-	275	-	-	-	824	-	-	344	1	194	75
Cranston,	859	7,014	5,970	3,116	-	103	6	-	3	158	-	-	113	-	19	14
Crichton,	946	7,274	5,716	3,299	-	220	10	-	1	110	-	-	134	-	-	17
Currie,	2,580	32,066	24,601	17,967	-	265	22	-	16	486	-	-	216	-	-	3
Dalkeith,	7,786	40,257	30,082	† 31,500	-	1,525	32	-	31	1,062	-	-	408	-	-	52
Duddingston,	9,756	83,907	67,733	63,945	228	1,366	16	-	14	2,142	-	-	360	-	-	60
Edinburgh,	264,796	2,592,186	2,228,851	2,169,059	-	59,123	-	-	-	86,240	-	-	13,465	1,463	38	1,636
Fala and Soutra,	285	3,260	2,820	1,292	-	17	3	-	1	86	-	-	71	-	-	-
Glencorse,	1,451	13,849	10,862	8,906	-	228	21	-	-	372	-	-	105	-		-
Heriot,	443	6,988	5,500	2,989	-	14	2	-	-	106	-	-	45	-	-	
Inveresk,	11,509	67,734	58,744	58,744	789	2,176	64	-	64	1,483	178	-	583	-	-	

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† This rental is greater than the Ownership Assessable Rental in consequence of the deductions allowed under Section 37 of the Poor Law Act being greater in the case of owners than in the case of occupiers.

Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	TOTAL.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	TOTAL
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
22	-	-	-	477	193	9	-	-	-	-	-	-	245	-	5	-	-	452
23	-	-	-	548	282	11	-	-	-	-	-	-	239	-	1	-	-	533
24	-	-	-	623	278	10	-	-	-	-	-	-	300	-	2	-	-	590
25	-	-	-	454	223	6	-	-	-	-	-	-	195	-	1	-	-	425
26	2	-	-	720	267	14	239	-	-	-	-	-	250	-	10	-	-	780
27	-	-	-	568	242	9	-	-	-	-	-	-	300	-	5	-	-	556
28	-	-	5	1,222	670	29	-	-	-	-	-	-	500	-	11	3	-	1,213
29	24	-	2	1,678	904	13	68	-	-	-	-	-	600	-	18	-	-	1,608
30	21	-	-	730	385	20	24	-	-	-	-	-	250	-	-	-	-	679
31	57	-	7	1,507	516	14	92	-	-	-	-	-	740	-	10	73	11	1,456
32	119	-	-	961	447	17	160	-	-	-	-	-	277	-	3	30	11	945
33	-	-	-	253	93	8	-	-	-	-	-	-	143	-	4	-	-	248
34	-	-	-	586	296	10	-	-	-	-	-	-	244	-	1	-	-	551
35	-	-	-	339	213	10	-	-	-	-	-	-	128	-	1	-	-	352
36	-	-	-	413	142	6	-	-	-	-	-	-	250	-	1	-	-	399
37	-	-	1	1,096	578	18	-	-	-	-	-	-	450	-	8	-	-	1,054
38	-	-	-	419	193	6	-	-	-	-	-	-	208	-	6	-	-	413
39	-	-	4	589	273	9	-	-	-	-	-	-	250	-	1	-	-	533
40	-	-	-	241	134	5	-	-	-	-	-	-	111	-	5	-	-	255
41	-	-	-	257	163	5	-	* 3	-	-	-	-	100	-	2	-	-	273
42	-	-	-	220	71	6	-	-	-	-	-	-	124	-	4	-	-	205
43	-	-	-	272	120	5	-	-	-	-	-	-	100	-	2	-	-	227
	494	-	358	37,589	18,847	477	1,114	19	-	-	-	-	15,976	-	303	353	77	37,166
1	-	200	4	1,146	720	20	-	-	-	-	-	9	363	-	7	-	-	1,119
2	44	-	-	2,292	708	15	41	-	-	-	-	11	850	-	30	110	48	1,813
	69	-	8	4,246	1,783	33	117	† 90	-	-	-	19	2,400	-	32	-	-	4,474
4	-	-	-	291	103	7	-	-	-	-	-	2	145	-	3	-	-	260
5	-	-	2	1,688	772	24	-	‡ 7	-	-	-	14	756	-	17	-	-	1,590
6	-	-	12	2,936	1,528	39	-	† 12	-	-	-	17	1,350	-	-	-	-	2,946
7	-	-	8	990	476	25	-	§ 11	-	-	11	12	400	-	17	-	-	952
8	-	11	21	1,745	875	15	-	-	-	-	-	17	970	-	15	-	-	1,892
9	-	-	-	416	188	8	-	-	-	-	-	3	202	-	3	-	-	404
10	-	-	-	492	358	10	-	-	-	-	-	3	140	-	5	-	-	516
11	-	-	3	1,011	431	21	-	-	-	-	-	11	550	-	23	-	-	1,036
12	174	-	14	3,298	1,921	34	175	‡ 5	-	28	24	18	1,150	-	27	-	-	3,382
13	-	-	22	3,960	1,622	13	-	‡ 2	-	-	-	8	2,158		61	8	6	3,878
14	-	-	‖ 3,396	165,411	74,208	2	-	-	-	-	-	-	89,511	-	1,031	-	-	164,752
15	-	-	-	178	59	5	-	-	-	-	-	1	61	-	3	-	-	129
16	-	-	-	726	273	5	-	-	-	-	-	4	300	-	11	-	-	683
17	-	-	-	167	25	4	-	-	-	-	-	3	120		2	-	-	154
18	-	-	18	4,647	2,881	79	-	¶ 48	-	-	-	83	1,500	-	23	27	21	4,662

* Recreation Grounds. † Maintenance of Roads. ‡ Miscellaneous. § Rights of Way. ‖ Includes sale of property, £2[illegible]3.
¶ Maintenance of Roads, £9; Miscellaneous, £39.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
EDINBURGH—*continued.*																	
Kirknewton,	3,352	25,523	19,800	15,960	-	595	19	-	-	671	-	-	226	-	-	19	19
Lasswade,	10,455	59,388	47,602	47,602	1,300	1,597	-	179	-	2,314	-	-	746	-	-	82	20
Leith,	69,885	493,226	394,607	391,421	-	13,325	-	-	-	23,601	-	-	2,667	255	-	689	21
Liberton,	6,229	67,316	57,865	46,556	-	1,274	52	-	42	1,764		-	665	-	9	2	22
Newbattle,	3,398	15,261	12,082	9,010	-	650	44	-	-	965	44	-	228	-	-	44	23
Newton,	1,180	15,744	13,068	13,068	-	317	28	-	-	317	-	-	209	-	-	2	24
Penicuik,	4,914	28,191	22,962	18,334	325	1,559	43	124	-	926	-	-	392	-	-	65	25
Ratho,	1,839	20,485	17,429	11,475	975	359	-	60	-	420	-	-	227	-	-	-	26
Stow,	1,759	19,342	15,067	9,145	-	176	25	-	-	353	-	-	208	-	-	-	27
Temple,	455	17,202	12,776	10,422	-	348	7	-	-	162	-	-	67	-	-	31	28
Total,	433,552	3,870,092	3,259,190	3,104,316	5,377	90,397	537	480	230	130,549	298	-	23,144	1,719	481	3,012	
12. ELGIN OR MORAY.																	
Alves,	1,096	9,116	7,620	3,490	-	205	10	-	-	146	-	-	153	-	-	20	1
Bellie,	2,210	10,323	8,276	8,276	-	509	15	-	-	167	-	-	223	-	-	7	2
Birnie,	405	3,331	2,998	1,844	120	62	10	15	-	105	-	-	67	-	-	-	3
Cromdale,	3,026	20,197	17,341	14,494	139	1,128	32	16	-	676	-	-	370	5	-	64	4
Dallas,	860	5,027	4,744	2,608	-	284	-	-	-	179	-	-	201	-	-	-	5
Drainie,	3,922	14,142	11,465	8,577	-	716	-	-	-	338	-	-	320	4	-	43	6
Duffus,	4,299	15,230	11,943	7,910	520	797	20	41	-	593	-	-	447	-	-	4	7
Dyke and Moy,	1,044	9,023	7,578	4,481	-	241	8	-	-	243	-	-	247	-	3	5	8
Edinkillie,	1,032	7,375	6,386	3,560	-	302	10	-	-	130	-	-	131	-	-	3	9
Elgin,	9,285	51,493	41,284	34,415	400	2,437	22	155	-	1,857	-	-	856	16	-	102	10
Forres,	4,801	26,192	23,151	19,544	475	1,298	28	3	27	781	-	-	518	5	-	199	11
Kinloss,	958	7,240	6,419	4,508	-	215	20	-	-	193	-	-	121	-	-	20	12
Knockando,	1,712	13,161	11,274	8,591	-	516	10	10	-	332	-	-	193	-	-	3	13
New Spynie,	1,708	8,394	7,108	4,728	-	318	7	-	-	247	-	-	168	-	-	4	14
Rafford,	982	7,797	7,302	3,908	-	162	6	-	-	179	-	-	184	-	-	-	15
Rothes,	2,299	14,093	11,398	11,398	105	644	24	52	-	631	-	-	271	-	1	32	16
St. Andrews-Lhanbride,	1,299	9,288	7,867	7,867	-	183	16	-	-	258	-	-	153	-	1	1	17
Speymouth,	616	7,054	5,823	4,217	-	146	10	-	-	229	-	-	78	-	1	-	18
Urquhart,	1,917	9,486	8,385	5,571	-	506	15	-	-	319	-	-	240	-	-	29	19
Total,	43,471	247,962	208,362	159,987	1,759	10,669	263	292	27	7,603	-	-	4,947	30	6	536	
13. FIFE.																	
Abbotshall,	6,934	33,274	26,953	26,953	-	1,199	-	-	-	1,164	-	-	375	-	-	134	1
Abdie,	754	7,719	6,418	4,077	-	159	11	-	-	175	-	-	132	-	3	-	2
Aberdour,	1,955	21,107	17,530	15,469	-	353	1	-	-	567	-	-	165	-	-	18	3
Anstruther-Easter,	1,083	3,892	3,437	3,437	-	113	-	-	-	140	-	-	33	-	-	-	4
Anstruther-Wester,	620	3,600	2,971	2,202	-	41	5	-	-	128	-	-	33	-	15	2	5
Auchterderran,	6,194	28,987	25,001	21,716	1,269	677	48	145	-	829	-	-	313	-	1	53	6
Auchtermuchty,	2,002	10,238	8,254	6,048	-	304	7	-	-	260	10	-	191	-	-	58	7
Auchtertool,	721	8,818	7,486	6,575	-	73	15	-	-	132	-	-	48	-	3	3	8
Ballingry,	2,231	16,019	12,268	10,740	-	334	-	-	-	584	-	-	98	-	21	-	9

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
19	-	-	20	1,550	850	21	-	-	-	-	-	10	700	-	28	-	-	1,609
20	130	-	17	5,065	1,988	60	149	* 22		3	-	23	2,616	-	40	203	60	5,164
21	-	-	957	41,494	16,987	-	-	-	-	114	-	4	22,195	-	-	-	-	39,300
22	38	-	24	3,870	2,266	59	60	* 13	-	-	-	24	1,950	-	16	-	-	4,388
23	-	24	15	2,014	745	27	-	† 15	-	-	-	7	942	-	5	-	-	1,741
24	-	-	-	873	484	16	-	-	-	-	-	7	350	-	13	-	-	870
25	82	-	53	3,244	1,550	23	106	-	-	-	-	12	1,000	-	41	58	15	2,805
26	59	-	4	1,129	525	14	30	-	-	-	-	8	450	-	10	25	27	1,089
27	-	-	8	770	312	13	-	-	-	-	-	7	440	-	14	-	-	786
28	-	-	-	615	213	7	-	-	-	-	200	3	180	-	4	-	-	607
	596	235	4,606	256,284	114,851	599	678	225	-	145	235	340	133,839	-	1,481	431	177	253,001
1	-	-	1	535	290	12	-	-	-	-	-	-	200	-	5	-	-	507
2	-	-	-	921	707	16	-	-	-	-	-	-	215	-	6	-	-	944
3	2	-	2	263	68	5	4	-	-	-	-	-	130	-	10	9	5	231
4	2	-	10	2,303	1,552	36	12	-	-	-	-	-	800	-	15	9	6	2,430
5	-	-	-	664	415	10	-	-	-	-	-	-	240	-	8	-	-	673
6	-	-	2	1,423	980	24	-	-	-	-	-	-	400	-	11	-	-	1,415
7	25	-	30	1,957	1,019	27	26	-	-	-	-	-	655	-	12	50	20	1,809
8	-	-	4	751	423	9	-	-	-	-	-	-	300	-	6	-	-	738
9	-	-	1	577	391	9	-	-	-	-	-	-	150	-	7	-	-	557
10	233	-	35	5,713	3,091	15	158	-	-	-	-	-	2,039	-	40	200	21	5,564
11	73	-	-	2,932	1,934	19	102	-	-	-	-	34	810	-	10	125	20	3,054
12	-	-	-	569	374	9	-	-	-	-	-	-	220	-	5	-	-	608
13	12	-	9	1,085	637	10	15	-	-	-	-	-	350	-	13	-	-	1,025
14	-	-	1	745	510	8	-	-	-	-	-	-	283	-	5	-	-	806
15	-	-	-	531	304	9	-	-	-	-	-	-	225	-	5	-	-	543
16	25	-	6	1,686	913	11	21	-	-	-	-	-	700	-	11	32	6	1,694
17	-	-	-	612	251	13	-	-	-	-	-	-	320	-	10	-	-	594
18	-	-	-	464	163	10	-	-	-	-	-	-	262	-	5	-	-	440
19	-	-	-	1,109	615	16	-	-	-	-	-	-	395	-	11	-	-	1,037
	372	-	101	24,840	14,637	268	338	-	-	-	-	34	8,694	-	195	425	78	24,669
1	-	-	5	2,877	1,547	2	-	‡ 5	-	-	-	-	1,199	-	77	-	-	2,830
2	-	-	-	480	276	10	-	-	-	-	-	-	202	-	6	-	-	494
3	-	-	30	1,134	460	13	-	-	-	-	-		600	-	10	-	-	1,083
4	-	-	-	286	158	-	-	-	-	-	-	-	140	-	7	-	-	305
5	-	-	-	224	87	5	-	-	-	-	-	-	135	-	4	-	-	231
6	66	-	15	2,147	1,004	31	73	-	-	-	-	-	874	-	24	98	47	2,151
7	-	-	2	832	556	10	-	‡ 5	-	-	-	-	280	-	11	-	-	862
8	-	-	4	278	119	6	-	-	-	-	-	-	145	-	4	-	-	274
9	7	-	-	1,044	335	15	26	-	-	-	-	-	611	-	29	-	-	1,016

* Maintenance of Roads. † Recreation Grounds. ‡ Miscellaneous.

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PART I.—Parish, Population, Valuation, Receipts (other than from

County and Parish.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. In respect of Ownership.*	Annual Rateable Value. In respect of Occupancy.*	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
FIFE—*continued.*																	
Balmerino,	688	5,569	5,546	3,375	-	55	8	-		110	-	-	79	-	-	-	10
Beath,	8,298	55,989	40,661	40,661	843	875	89	269	-	2,271	45	-	304	-	-	72	11
Burntisland,	6,174	38,334	31,773	31,773	-	601	-	301	44	741	-	-	231	2	-	27	12
Cameron,	886	8,535	7,729	3,903	-	176	-	-	-	213	-	-	187	-	-	3	13
Carnbee,	952	11,954	11,124	11,124	-	165	3	-	-	155	-	-	214	-	-	9	14
Carnock,	967	6,770	5,281	3,798	4	296	5	-	-	197	-	-	192	-	2	-	15
Ceres,	1,677	12,376	10,870	5,802	-	365	-	-	-	224	-	-	180	-	-	7	16
Collessie,	2,093	16,896	13,226	9,364	-	223	12	-	-	375	-	-	135	-	-	42	17
Crail,	1,726	14,648	11,504	7,460	-	307	19	-	-	350	-	-	129	3	19	62	18
Creich,	325	2,647	2,354	1,102	-	11	6	-	-	107	-	-	43	-	9	-	19
Culross,	1,096	9,768	7,590	5,505	2	187	13	-	-	175	-	-	119	-	26		
Cults,	680	6,088	4,787	3,687	-	175	6	-	-	124	-	-	56	-	-	-	21
Cupar,	6,990	38,164	31,442	26,907	-	1,206	-	-	-	820	-		488	11	-	64	22
Dairsie,	606	5,214	4,485	2,433	-	71	4	-	-	65	-	-	90		3	24	23
Dalgety,	1,341	6,890	6,104	4,250	2	126	-	-	-	190	-	-	128	-	-	40	24
Denino,	277	3,005	2,968	1,347	-	48	3	-	-	68	-	-	35	-	-	-	25
Dunbog,	290	3,472	3,132	1,353	-	8	-	-	-	79	-	-	47	-	8	16	26
Dunfermline,	28,667	142,778	108,987	98,224	2,167	3,805	212	424	-	5,151	74	-	1,482	12	109	429	27
Dysart,	13,626	63,873	50,788	47,832	1,200	1,694	27	275	-	1,402	-	-	658	8	-	120	28
Elie,	1,172	14,328	11,512	9,915	-	151	-	-	-	270	-	-	86	1	42	31	29
Falkland,	2,470	13,793	11,715	8,321	-	278	10	-	-	278	-	-	244	-	36	8	30
Ferry-Port-on-Craig,	3,008	12,383	11,625	11,625	480	424	26	148	-	383	-	-	126	1	-	4	31
Flisk,	248	3,317	2,984	1,725	-	17	2	-	-	109	-	-	23	-	4	-	32
Forgan,	3,763	37,540	29,864	29,864	1,813	234	-	256	-	1,671	-	-	166	-	-	17	33
Inverkeithing,	2,943	68,957	47,468	47,468	9	802	-	-	18	782	-	-	259	-	-	25	34
Kemback,	794	4,034	3,813	2,321	40	82	6	-	-	109	19	-	72	-	-	1	35
Kennoway,	1,458	8,300	7,149	4,673	529	223	6	56	-	221	-	-	178	-	-	20	36
Kettle,	1,939	12,713	10,654	10,654	765	269	-	58	-	270	-	-	160	-	-	23	37
Kilconquhar,	1,642	13,168	11,443	6,876	-	253	11	-	-	414	-	-	211	-	25	8	38
Kilmany,	588	6,979	6,123	2,751	-	74	4	-	-	111	-	-	75	-	-	-	39
Kilrenny,	2,998	12,222	10,654	7,417	-	312	17	-	-	466	-	-	287	2	7	53	40
Kinghorn,	3,837	22,050	18,010	18,010	-	720	21	42	-	716	-	-	295	24	-	34	41
Kinglassie,	1,436	12,012	10,327	5,950	-	235	17	-	-	235	-	-	148	-	-	-	42
Kingsbarns,	731	7,695	6,022	3,269	-	58	9	-	-	145	20	-	97	-	33	-	43
Kirkcaldy,	9,994	69,226	55,460	55,460	-	1,519	-	-	-	2,737	8	-	437	-	-	99	44
Largo,	2,324	20,788	17,371	12,708	-	[illegible]	16	60	-	350	138	-	267	-	-	110	45
Leslie,	3,886	21,422	17,470	15,291	-	784	-	-	-	786	-	-	270	-	-	189	46
Leuchars,	2,370	34,399	20,407	20,407	780	398	7	94	-	398	-	-	319	-	23	59	47
Logie,	360	4,605	4,041	1,795	-	63	6	-	-	61	-	-	35	-	-	-	48
Markinch,	5,798	43,631	34,746	29,164	2,300	1,105	-	-	-	1,392	-	-	470	-	-	25	49
Monimail,	769	8,475	7,092	3,368	-	114	10	-	-	196	-	-	185	-	-	-	50
Moonzie,	128	1,704	1,683	642	-	-	3	-	-	49	-	-	39	-	31	3	51

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
10	-	-	-	252	101	7	-	-	-	-	-	-	142	-	4	-	-	254
11	184	-	10	4,119	1,019	72	331	* 10	-	14	-	-	2,300	-	27	74	37	3,884
12	-	-	-	1,947	908	20	-	-	-	-	-	46	864	309	35	-	-	2,182
13	-	-	1	580	328	8	-	-	-	-	-	-	277	-	6	-	-	619
14	-	-	-	546	285	11	-	† 3	-	-	-	-	255	-	10	-	-	564
15	6	-	-	698	512	6	9	-	-	-	-	-	220	-	2	1	-	750
16	-	-	2	778	544	7	-	-	-	-	-	-	243	-	10	-	-	804
17	-	-	4	791	384	11	-	† 16	-	-	-	-	450	-	-	-	-	861
18	-	-	-	889	318	14	-	-	-	-	-	-	390	-	6	-	-	728
19	-	-	-	176	28	6	-	-	-	-	-	-	135	-	4	-	-	173
20	-	-	7	527	263	13	-	-	-	-	-	-	180	-	8	1	-	465
21	-	-	51	412	199	5	-	‡ 34	-	-	-	-	139	-	6	-	-	383
22	147	-	2	2,738	1,815	33	172	-	-	2	-	-	835	-	24	-	-	2,881
23	-	-	-	257	132	5	-	-	-	-	-	-	96	-	4	-	-	237
24	-	-	-	484	299	7	-	-	-	-	-	-	224	-	7	1	-	538
25	-	-	-	154	45	3	-	-	-	-	-	-	93	-	3	-	-	144
26	-	-	-	158	59	-	-	-	-	-	-	-	113	-	3	-	-	175
27	700	75	61	12,534	5,878	143	882	§ 209	-	-	-	-	5,388	-	100	241	76	12,917
28	153	-	21	4,358	2,430	5	475	* 5	-	-	-	-	1,449	-	54	100	46	4,564
29	-	90	-	671	371	12	-	-	-	-	-	-	323	-	8	-	-	714
30	25	-	-	879	494	8	44	‖ 10	-	-	-	-	300	-	7	-	-	863
31	81	-	1	1,194	516	23	88	-	-	-	-	-	400	-	5	120	24	1,176
32	-	-	-	160	25	3	-	-	-	-	-	-	124	-	4	-	-	156
33	55	-	-	2,399	276	10	135	-	-	-	-	-	1,820	-	20	125	74	2,460
34	44	-	7	1,967	940	14	56	† 5	-	-	75	17	750	-	15	2	-	1,874
35	-	-	-	289	163	5	-	† 3	-	-	-	-	129	-	4	20	2	326
36	35	-	17	756	339	11	24	-	-	-	-	-	270	-	8	41	19	712
37	102	-	-	882	382	9	79	-	-	-	-	-	270	-	8	45	25	818
38	-	-	-	922	314	17	-	-	-	-	90	-	513	-	13	-	-	947
39	-	-	-	264	97	5	-	-	-	-	-	-	150	-	3	-	-	255
40	-	-	11	1,155	614	16	-	-	-	-	-	-	496	-	15	-	-	1,141
41	16	-	-	1,868	872	15	321	-	-	-	-	-	799	-	19	-	-	2,026
42	-	-	71	706	303	9	-	¶ 12	-	-	-	-	297	-	8	-	-	629
43	-	-	-	362	150	7	-	-	-	-	-	-	185	-	5	-	-	347
44	-	-	15	4,815	2,062	1	-	* 3	-	-	-	-	2,755	-	60	-	-	4,881
45	15	-	-	1,345	641	15	33	† 220	-	-	-	-	397	-	9	-	-	1,315
46	-	-	6	2,085	1,024	15	-	* 1	-	-	-	-	800	-	15	-	-	1,855
47	-	-	3	1,301	666	13	-	-	-	-	-	-	560	-	20	20	13	1,292
48	-	-	8	173	77	5	-	-	-	-	-	-	73	-	-	-	-	155
49	-	-	6	2,998	1,110	41	-	** 47	-	3	30	-	1,500	-	17	-	-	2,748
50	-	-	3	508	194	10	-	-	-	-	-	-	260	-	-	-	-	464
51	-	-	-	125	35	3	-	-	-	-	-	-	87	-	1	-	-	126

* Miscellaneous. † Maintenance of Roads. ‡ Recreation Grounds, £33; Miscellaneous, £1. § Maintenance of Roads, £193; Miscellaneous, £16.
‖ Maintenance of Roads, £7; Miscellaneous, £3. ¶ Buildings. ** Maintenance of Roads, £37; Miscellaneous, £10.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. In respect of Ownership.	Annual Rateable Value. In respect of Occupancy.	Loans outstanding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
FIFE—*continued.*																	
Newburgh,	1,852	8,711	7,021	5,969	-	334	26	-	-	157	-	-	133	-	-	5	52
Newburn,	322	5,176	4,339	4,339	-	47	5	-	-	45	-	-	51	-	-	-	53
Pittenweem,	1,991	6,505	5,969	4,876	-	147	-	-	-	90	-	-	101	1	77	-	54
St Andrews & St Leonards	8,755	77,442	69,469	69,469	-	1,464	-	-	-	1,126	77	-	499	-	165	40	55
St. Monance,	1,998	6,289	5,181	3,883	-	164	9	10	-	202	-	-	129	1	25	2	56
Saline,	760	8,940	8,361	5,328	190	171	14	14	-	157	-	-	137	-	-	10	57
Scoonie,	4,693	30,637	24,553	24,553	-	788	26	-	-	693	6	-	261	-	-	27	58
Strathmiglo,	1,772	13,690	11,263	6,975	-	337	10	-	-	304	10	-	247	-	13	29	59
Torryburn,	1,032	7,651	6,748	4,514	2	175	6	-	-	121	-	-	127	-	-	8	60
Tulliallan,	2,177	9,872	8,128	6,064	-	478	10	-	-	329	15	-	262	-	-	4	61
Wemyss,	10,534	81,155	64,491	61,202	-	1,642	99	164	-	3,286	-	-	487	-	-	35	62
Total,	190,365	1,296,434	1,043,825	913,963	12,395	27,898	870	2,316	62	35,455	422	-	13,073	66	700	2,052	
14. FORFAR.																	
Aberlemno,	926	8,908	7,803	3,730	-	161	6	-	-	212	-	-	132	-	-	5	1
Airlie,	741	8,274	8,253	3,608	-	64	5	-	-	234	-	-	84	-	-	-	2
Arbirlot,	848	10,783	9,021	4,872	-	72	14	-	-	101	-	-	111	-	-	23	3
Arbroath & St. Vigeans,	25,253	113,977	95,161	87,192	1,100	5,531	-	-	-	4,878	-	-	1,515	11	-	143	4
Auchterhouse,	566	10,409	9,496	6,434	-	83	-	-	-	166	-	-	75	-	-	-	5
Barry,	3,787	25,724	20,584	18,512	-	536	38	-	-	767	-	-	237	68	-	3	6
Brechin,	10,453	54,078	45,948	45,948	2,700	2,117	85	170	-	2,069	-		705	1	-	278	7
Caraldstone,	198	2,799	2,322	1,288	-	37	3	-	-	85	-	-	26	-	-	-	8
Carmylie,	1,083	7,774	6,750	3,436	-	239	21	-	-	212	-	-	184	-	-	4	9
Cortachy,	615	10,831	10,257	6,382	-	86	6	6	-	308	-	-	139	-	-	-	10
Craig,	2,472	11,489	10,203	6,674	-	644	17	-	-	607	-	-	300	4	-	-	11
Dun.	552	8,101	7,693	4,761	-	68	13	-	-	53	-	-	86	-	-	-	12
Dundee Combination,	157,359	857,043	671,404	671,404	† 30,827	37,638	-	-	-	33,512	-	-	8,873	276	-	507	13
Dunnichen,	1,233	6,742	5,313	3,214	80	242	8	-	-	172	34	-	182	-	-	6	14
Edzell,	700	7,723	6,915	4,998	-	127	12	-	-	138	-	-	140	-	2	21	15
Essie and Nevy,	553	7,019	6,168	3,508	-	261	7	-	-	113	-	-	104	-	-	-	16
Farnell,	627	6,984	5,565	3,663	-	96	10	-	-	116	-	-	62	-	-	-	17
Fearn,	277	4,446	4,127	2,131	-	22	5	-	-	100	-	-	42	-	-	-	18
Forfar,	13,665	55,657	44,415	44,415	-	2,135	86	-	-	1,305	-	-	811	14	342	212	19
Fowlis Easter,	283	2,991	2,842	1,245	-	68	8	-	-	68	-	-	60	-	-	-	20
Glamis,	1,464	13,201	11,694	6,736	-	444	12	-	-	251	-	-	275	-	-	55	21
Glenisla,	676	10,542	9,459	6,286	-	196	-	-	-	254	-	-	100	-	-	-	22
Guthrie.	267	3,579	3,322	1,941	-	54	3	-	-	71	-	-	45	-	-	-	23
Inverarity,	926	10,459	9,134	4,520	-	71	7	-	-	185	-	-	170	-	-	-	24
Inverkeillor,	1,531	15,349	13,289	6,892	-	252	21	-	-	214	-	-	213	-	1	7	25
Kettins,	722	9,641	8,468	4,382	-	-	-	-	-	174	-	-	106	-	66	-	26
Kingoldrum,	368	4,713	4,444	2,038	-	53	6	-	-	108	8	-	42	-	25	-	27

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† There was a Sinking Fund of £13 at the close of the year.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
52	-	-	-	655	516	15	-	* 1	-	-	-	-	180	-	9	-	-	721
53	-	-	-	148	64	8	-	-	-	-	-	-	72	-	4	-	-	148
54	-	-	-	416	389	-	-	-	-	-	-	-	120	-	6	-	-	515
55	75	-	7	3,453	2,256	12	74	† 84	-	-	-	-	1,213	-	34	-	-	3,673
56	11	-	-	553	305	12	7	-	-	-	-	-	210	-	5	-	-	539
57	4	-	-	507	256	13	43	-	-	-	-	-	200	-	5	26	8	551
58	57	-	-	1,858	913	25	48	‡ 4	-	-	-	-	800	-	19	-	-	1,809
59	-	-	10	960	545	10	-	§ 38	-		-	-	357	-	11	-	-	961
60	-	-	2	439	255	11	-	-	-	-	-	-	140	-	3	1	-	410
61	-	-	-	1,098	763	10	-	‖ 28	-	-	-	-	375	-	13	-	-	1,189
62	96	30	15	5,854	1,773	65	169	-	-	-	-	-	3,320	-	-	-	-	5,327
	1,879	195	397	85,385	39,789	911	3,089	743	-	19	195	63	38,224	309	358	916	371	85,487
1	-	-	-	516	228	9	-	-	-	-	-	-	257	-	5	-	-	499
2	-	-	-	387	77	6	-	-	-	-	-	-	270	-	4	-	-	357
3	-	-	-	321	121	10	-	¶ 8	-	-	-	-	132	-	5	-	-	276
4	-	18	161	12,257	6,371	18	-	** 71	-	-	-	-	4,985	-	30	100	36	11,611
5	-	-	-	324	111	7	-	-	-	-	-	-	196	-	3	-	-	317
6	-	-	18	1,667	752	28	-	* 5	-	-	-	-	844	-	31	-	-	1,660
7	349	-	223	5,997	5,082	68	358	-	-	-	-	-	2,250	-	10	150	83	8,001
8	-	-	60	211	130	5	-	-	-	-	-	-	118	-	4	-	-	307
9	-	-	4	664	295	15	-	‖ 4	-	-	-	-	289	-	5	-	-	608
10	2	-	-	547	148	8	5	-	-	-	-	-	384	-	7	-	-	552
11	-	-	6	1,578	698	18	-	-	-	-	-	-	670	-	7	-	-	1,393
12	-	-	-	220	86	7	-	-	-	-	-	-	86	-	2	-	-	181
13	-	-	1,543	82,349	45,383	27	-	-	-	-	-	-	33,794	-	247	‡‡1,716	911	82,078
14	-	20	15	679	499	10	-	‖ 17	-	-	-	-	200	-	5	20	3	754
15	-	-	-	440	242	11	-	-	-	-	-	-	180	-	6	-	-	439
16	-	-	9	494	289	6	-	-	-	-	-	-	145	-	5	-	-	445
17	-	-	-	284	98	7	-	-	-	-	-	-	140	-	-	-	-	245
18	-	-	-	169	73	6	-	-	-	-	-	-	110	-	1	-	-	190
19	-	-	163	5,068	3,396	69	-	-	-		-	-	1,360	-	-	-	-	4,825
20	-	-	3	207	43	8	-	-	-	-	-	-	100	-	2	-	-	153
21	-	-	5	1,042	630	15	-	-	-	-	-	-	330	-	8	-	-	983
22	-	-	-	550	210	10	-	-	-	-	-	-	309	-	9	-	-	538
23	-	-	-	173	78	4	-	-	-	-	-	-	92	-	4	-	-	178
24	-	-	-	433	171	8	-	-	-	-	-	-	255	-	3	-	-	437
25	-	-	8	716	406	12	-	-	-	-	-	-	273	-	5	-	-	696
26	-	-	59	405	192	8	-		-	-	-	-	215	-	-	-	-	415
27	-	-	-	242	30	5	-	* 8	-	-	-	-	143	-	2	-	-	188

* Miscellaneous. † Maintenance of Roads, £82; Miscellaneous, £2. ‡ Maintenance of Roads, £1; Miscellaneous, £3. § Recreation Grounds, £33; Maintenance of Roads, £5. ‖ Maintenance of Roads. ¶ Maintenance of Roads, £3; Miscellaneous, £5. ** Maintenance of Roads, £70; Miscellaneous, £1.
‡‡ Includes £13 paid into Sinking Fund. In addition to the instalment of £1,703, a similar sum was repaid out of Sinking Fund.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£			£	£	£	£	
FORFAR—*continued.*																	
Kinnell, . . .	653	7,510	6,100	6,100	-	100	5	-	-	164	-	-	114	-	-	-	28
Kinnettles, . . .	340	4,985	4,615	1,731	-	74	7	-	-	65	-	-	84	-	-	-	29
Kirkden, . . .	1,541	10,537	8,088	5,267	-	304	-	-	-	164	-	-	162	-	-	23	30
Kirriemuir . . .	6,090	30,610	26,813	20,120	600	1,298	24	48	-	987	-	-	630	-	-	38	31
Lethnot, . . .	289	4,639	3,479	2,093	-	35	4	-	-	82	-	-	59	-	-	8	32
Lintrathen, . . .	558	11,607	11,027	8,162	-	139	10	-	-	219	-	-	72	-	-	-	33
Lochlee, . . .	343	5,217	4,658	3,870	-	104	7	-	-	89	18	-	42	-	-	7	34
Logie-Pert, . . .	979	8,376	7,424	7,424	-	247	14	-	-	305	-	-	175	-	-	1	35
Lunan, . . .	349	5,170	4,320	2,493	-	46	4	-	-	53	-	-	51	-	2	-	36
Lundie, . . .	301	3,040	2,888	1,259	-	26	-	-	-	69	-	-	51	-	-	-	37
Mains and Strathmartin,	3,998	33,921	30,181	24,854	-	310	38	-	-	1,095	-	-	274	-	-	-	38
Marytoun, . . .	270	3,232	2,799	1,074	-	6	-	-	-	29	-	-	49	-	7	2	39
Menmuir, . . .	664	6,615	5,936	2,717	-	365	9	-	-	90	9	-	84	-	-	-	40
Monifieth, . . .	10,531	68,355	53,863	49,379	-	1,467	52	-	-	2,064	-	-	485	20	-	24	41
Monikie, . . .	1,328	18,444	15,979	15,979	-	266	22	-	-	384	-	-	153	-	-	-	42
Montrose, . . .	14,428	71,195	56,041	56,041	-	3,154	92	-	-	2,583	-	-	797	26	-	64	43
Murroes, . . .	905	10,513	9,202	9,202	-	80	12	-	-	176	-	-	150	-	-	-	44
Newtyle, . . .	833	12,857	10,503	8,524	-	199	-	-	-	199	-	-	103	-	-	19	45
Oathlaw, . . .	399	5,449	4,978	2,506	-	-	4	-	-	75	-	-	66	-	-	12	46
Panbride, . . .	1,741	16,148	13,383	9,947	-	336	-	-	-	194	-	-	127	3	-	9	47
Rescobie, . . .	660	8,598	7,870	3,954	-	121	9	-	-	72	-	-	83	-	-	-	48
Ruthven, . . .	188	2,092	1,972	1,166	-	38	3	-	-	36	-	-	33	-	-	-	49
Strickathrow, . .	505	5,404	4,822	2,491	-	47	-	-	-	97	-	-	99	-	-	-	50
Tannadice, . . .	1,117	15,989	14,732	8,782	-	180	10	-	-	200	-	-	148	-	-	8	51
Tealing, . . .	630	5,733	5,160	2,167	-	64	15	-	-	137	-	-	88	-	-	4	52
Total, . .	277,735	1,670,472	1,356,383	1,217,512	35,307	60,303	734	224	-	56,101	69	-	18,998	423	445	1,483	
15. HADDINGTON.																	
Aberlady, . . .	1,063	11,447	9,735	6,324	-	134	8	-	-	84	-	-	128	-	-	12	1
Athelstaneford, . .	741	11,747	9,876	5,396	10	102	8	-	-	168	-	-	132	-	-	-	2
Bolton, . . .	271	2,980	2,779	1,308	-	33	4	-	-	85	-	-	51	-	-	-	3
Dirleton, . . .	1,445	21,278	18,738	18,738	-	176	-	-	-	533	-	-	305	-	42	2	
Dunbar, . . .	5,210	44,272	35,820	35,820	1,045	1,133	51	153	-	932	-	-	512	21	-	49	
Garvald, . . .	600	7,278	6,864	3,441	-	121	14	-	-	115	-	-	136	-	-	4	
Gladsmuir, . . .	1,604	15,023	12,709	12,709	93	246	28	-	-	524	-	-	289	-	-	-	
Haddington, . .	5,216	40,031	32,048	32,048	585	929	-	116	-	964	-	-	563	5	-	9	
Humbie, . . .	791	7,441	5,873	2,712	62	56	9	-	-	165	-	-	113	-	15	3	
Innerwick, . . .	761	11,125	9,184	4,297	-	79	7	-	-	129	-	-	90	-	25	-	1
Morham, . . .	199	2,650	2,381	1,214	-	37	3	-	-	74	-	-	53	-	-	-	1
North Berwick, . .	3,038	38,755	28,983	28,983	-	658	50	-	-	763	-	-	297	4	17	106	1
Oldhamstocks, . .	443	5,023	4,342	2,302	-	59	7	-	-	114	-	-	64	-	3	-	1
Ormiston, . . .	1,178	7,306	6,703	4,150	62	156	6	-	-	225	-	-	155	-	-	3	1
Pencaitland, . .	1,125	8,931	8,025	4,753	62	183	-	-	-	184	22	-	175	-	32	16	1

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
28	-	-	4	387	137	12	-	-	-	-	-	-	163	-	3	-	-	315
29	-	-	-	230	104	4	-	-	-	-	-	-	90	-	3	-	-	201
30	10	-	-	663	472	6	15	-	-	-	20	-	198	-	-	-	-	711
31	121	-	14	3,160	1,478	31	129	* 7	-	-	-	-	1,100	-	30	-	-	2,775
32	-	-	-	188	77	5	-	-	-	-	-	-	100	-	2	-	-	184
33	-	-	-	440	175	8	-	† 29	-	-	-	-	250	-	-	-	-	462
34	-	-	-	267	156	5	-	† 5	-	-	-	-	97	-	-	-	-	263
35	-	-	1	743	303	10	-	-	-	-	-	-	380	-	3	-	-	696
36	-	-	-	156	78	5	-	-	-	-	-	-	75	-	-	-	-	158
37	-	-	-	146	40	3	-	‡ 1	-	-	-	-	106	-	3	-	-	153
38	-	-	-	1,717	494	37	-	† 4	-	-	-	-	1,157	-	33	-	-	1,725
39	-	-	-	93	46	-	-	-	-	-	-	-	60	-	-	-	-	106
40	-	-	-	557	391	7	-	‡ 3	-	-	-	-	120	-	5	-	-	526
41	333	-	7	4,452	1,869	43	261	-	-	-	1	-	2,120	-	45	-	-	4,339
42	-	-	-	825	275	26	-	-	-	-	-	-	460	-	11	-	-	772
43	-	-	191	6,907	4,382	78	-	-	-	-	-	-	2,600	-	12	-	-	7,072
44	-	1	-	419	165	12	-	-	-	-	-	-	227	-	13	-	-	417
45	-	-	1	521	200	6	-	-	-	-	-	-	228	-	6	-	-	440
46	-	-	-	157	81	6	-	-	-	-	-	-	100	-	2	-	-	189
47	-	-	4	673	358	18	-	† 7	-	-	18	-	209	-	6	-	-	616
48	-	-	-	235	162	10	-	-	-	-	-	-	102	-	3	-	-	277
49	-	-	-	110	57	4	-	-	-	-	-	-	45	-	3	-	-	109
50	-	-	-	243	95	6	-	-	-	-	-	-	160	-	2	-	-	263
51	1	-	1	548	248	13	7	-	-	-	-	-	260	-	8	-	-	5
52	-	-	1	309	113	16	-	-	-	-	-	-	184	-	4	-	-	317
	816	39	2,501	142,136	77,845	776	775	169	-	-	39	-	58,718	-	607	1,986	1,033	141,948
1	-	-	-	366	249	10	-	-	-	-	-	-	130	-	5	-	-	394
2	-	-	14	424	233	8	-	-	-	-	-	-	205	-	6	10	-	462
3	-	-	-	173	75	5	-	-	-	-	-	-	108	-	3	-	-	191
4	-	-	-	1,058	442	14	-	-	-	-	-	-	650	-	7	-	-	1,113
5	288	-	30	3,169	1,556	37	§ 195	† 1	-	18	-	-	1,075	-	55	55	22	3,014
6	-	-	4	394	216	9	-	† 2	-	-	-	-	150	-	3	-	-	380
7	-	-	-	1,087	455	16	-	† 11	-	-	-	-	600	-	10	3	2	1,097
8	166	-	13	2,765	1,624	16	169	† 1	-	-	-	-	1,050	-	18	45	21	2,944
9	-	-	-	361	129	10	-	-	-	-	-	-	220	-	6	2	2	369
10	-	-	1	331	127	9	-	-	-	-	-	-	173	-	3	-	-	312
11	-	-	-	167	62	5	-	-	-	-	-	-	108	-	2	-	-	17
12	-	-	-	1,895	861	20	-	-	-	-		-	820	-	25	-	-	1,726
13	-	-	-	247	111	6	-	-	-	-	-	-	150	-	3	-	-	270
14	-	-	4	549	291	11	-	‡ 1	-	-	-	-	280	-	5	2	2	592
15	-	-	-	612	405	12	-	-	-	-	-	-	261	-	8	2	2	690

* Maintenance of Roads, £2; Miscellaneous, £5. † Miscellaneous. ‡ Maintenance of Roads.
§ Includes £18 of interest paid to Dunbar Cemetery Coy., from whom Parish Council acquired Burial Ground.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
HADDINGTON—*continued.*																	
Prestonkirk,	1,802	15,910	13,857	8,383	-	341	12	-	-	296	9	-	287	-	-	1	16
Prestonpans,	2,659	14,843	12,785	11,068	124	574	-	-	-	235	-	-	226	35	16	31	17
Salton,	495	4,583	4,497	2,130	61	96	7	-	-	155	-	-	107	-	-	16	18
Spott,	475	6,174	5,530	2,639	-	74	-	-	-	142	-	-	102	-	-	10	19
Stenton,	556	5,871	5,248	2,723	-	49	4	-		266	4	-	137	-	19	10	20
Tranent,	5,470	28,329	23,481	23,481	387	1,134	-	-	-	646	36	-	487	1	2	24	21
Whitekirk,	933	10,133	9,037	4,557	-	103	-	-	-	283	-	-	205	-	1	6	22
Whittingham,	586	6,686	5,947	2,855	-	59	6	-	-	93	-	-	93	-	-	-	23
Yester,	716	7,262	6,822	3,690	-	87	-	-	-	174	-	-	133	-	26	3	24
Total,	37,377	335,078	281,264	225,671	2,491	6,619	224	269	-	7,349	71	-	4,843	66	198	305	
16. INVERNESS.																	
Abernethy,	1,354	10,080	8,482	7,349	-	525	16	-	-	330	66	-	151	-	-	-	1
Alvie,	656	9,977	9,771	8,532	-	380	19	-	-	234	-	-	125	-	-	-	2
Ardersier,	1,914	3,728	2,432	1,585	-	247	4	-	-	84	-	-	105	150	-	10	3
Arisaig and Moidart,	1,602	7,733	6,900	4,749	-	833	18	-	-	221	-	-	388	-	-	-	4
Barra,	2,365	2,564	2,193	1,226	180	163	5	-	-	16	-	-	213	-	-	-	5
Boleskine and Abertarff,	1,438	12,925	11,633	9,753	-	679	-	-	-	229	-	-	255	-	-	4	6
Bracadale,	920	4,381	4,088	2,231	-	404	22	-	-	125	12	-	238	-	9	-	7
Croy,	1,225	7,798	6,158	3,342	-	233	5	-	-	166	-	-	264	-	-	1	8
Daviot,	1,106	11,052	10,941	7,538	-	379	-	-	-	307	-	-	215	-	-	-	9
Dores,	923	6,519	6,193	3,855	-	403	10	-	-	324	-	-	248	-	23	-	10
Duirnish,	3,933	5,616	4,821	2,930	-	1,064	26	-	-	431	-	-	553	-	-	50	11
Duthil,	2,431	13,251	11,297	8,568	-	532	21	-	-	531	-	-	221	-	-	-	12
Glenelg,	1,503	7,121	6,837	4,905	-	681	-	-	-	330	-	-	325	-	-	-	13
Harris,	5,024	5,106	4,539	3,091	518	916	15	-	-	339	31	-	323	-	-	-	14
Inverness,	24,186	150,950	119,948	119,948	1,421	6,795		-	-	6,408	-	-	1,663	209	-	133	15
Kilmallie,	3,623	28,743	25,840	22,518	-	1,382	-	-	-	314	-	-	403	8	-	9	16
Kilmonivaig,	2,205	35,289	29,281	24,541	-	689	-	-	-	727	-	-	242	-	1	-	17
Kilmorack,	2,093	16,664	13,356	11,161	-	1,183	26	-	-	465	-	-	354	-	-	11	18
Kilmuir (Skye),	2,394	3,645	3,397	1,683	-	458	20	-	-	190	-	-	386	-	-	-	19
Kiltarlity,	1,922	11,091	9,888	9,888	210	821	-	-	-	255	15	-	306	-	-	-	20
Kingussie,	1,941	18,621	18,109	15,258	-	799	-	-	-	366	-	-	256	-	-	9	21
Kirkhill,	1,307	8,570	7,596	4,448	-	465	25	-	-	168	-	-	237	-	-	23	22
Laggan,	857	14,764	13,222	10,791	-	549	-	-	-	251	50	-	224	-	-	-	23
Moy and Dalarossie,	730	10,040	10,636	7,982	-	278	-	20	-	204	-	-	98	-	-	-	24
Petty,	1,292	8,674	7,210	3,503	-	321	7	-	-	171	-	-	221	-	-	4	25
Portree,	8,176	8,615	7,692	6,489	285	826	14	28	-	445	14	-	309	-	-	25	26
Sleat,	1,843	3,312	3,027	1,883	-	561	15	-	-	132	-	-	250	-	-	-	27
Small Isles,	436	2,696	2,617	1,463	-	134	5	-	-	57	-	-	144	-	-	-	28
Snizort,	1,908	4,044	3,783	2,043	-	434	18	-	-	235	-	-	238	-	-	4	29
Strath,	2,399	4,594	4,232	2,883	260	722	21	-	-	250	-	-	375	-	-	40	

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
16	-	-	-	946	560	19	-	* 3	-	-	-	-	400	-	9	-	-	991
17	-	-	-	1,117	854	18	-	† 1	-	-	-	-	260	-	9	4	3	1,169
18	-	-	-	381	158	5	-	-	-	-	-	-	210	-	5	2	2	382
19	-	-	-	328	147	9	-	-	-	-	-	-	189	-	5	-	-	350
20	-	-	-	489	176	8	-	-	-	-	-	-	340	-	5	-	-	529
21	-	-	13	2,343	1,538	39	-	‡ 7	-	-	-	-	730	-	31	13	11	2,369
22	-	-	-	598	276	8	-	-	-	4	-	-	358	-	4	-	-	650
23	-	-	-	251	134	7	-	§ 2	-	-	-	-	136	-	3	-	-	282
24	-	-	-	426	179	8	-	-	-	-	-	-	240	-	3	-	-	430
	454	-	79	20,477	10,858	309	364	29	-	22	-	-	8,863	-	233	138	67	20,883
1	-	-	3	1,091	639	20	-	‖ 119	-	-	-	-	350	-	10	-	-	1,138
2	-	-	-	758	523	12	-	† 3	-	-	-	-	248	-	-	-	-	786
3	-	-	14	614	383	10	-	-	-	-	-	-	150	-	4	-	-	547
4	-	-	-	1,510	924	16	-	-	-	-	150	-	290	-	5	-	-	1,385
5	-	-	-	397	713	25	-	-	-	-	-	-	22	-	6	7	5	778
6	-	-	21	1,188	926	12	-	-	-	-	-	-	246	-	5	-	-	1,189
7	-	-	-	810	560	19	-	-	-	-	-	-	186	-	6	-	-	771
8	-	-	1	670	477	9	-	-	-	-	-	-	250	-	3	-	-	739
9	-	-	-	901	553	10	-	-	-	-	-	-	377	-	12	-	-	952
10	-	-	-	1,008	505	13	-	† 5	-	-	-	-	397	-	11	-	-	931
11	-	-	-	2,124	1,199	29	-	-	-		-	-	533	-	12	-	-	1,773
12	-	-	6	1,311	661	17	-	-	-	16	-	-	580	-	12	-	-	1,286
13	-	-	-	1,386	905	22	-	-	-	-	-	-	623	-	8	-	-	1,558
14	-	-	-	1,624	1,008	17	-	† 28	-	-	-	-	403	-	25	34	20	1,535
15	-	-	643	15,951	9,923	36	-	* 5	-	4	-		6,600	-	20	150	57	16,795
16	-	15	11	2,642	1,588	24	-	-	-	-	-	-	857	-	41	-	-	2,510
17	-	-	4	1,663	860	14	-	-	-	-	-	-	858	-	6	-		1,738
18	-	-	-	2,039	1,660	30	-	† 3	-	-	-	-	560	-	9	-	-	2,262
19	-	-	-	1,054	871	23	-	-	-	-	-	-	230	-	8	-	-	1,132
20	-	-	41	1,438	1,100	15	-	† 7	-	-	-	-	284	-	8	30	8	1,452
21	-	5	17	1,452	1,058	16	-	* 5	-	-	-	-	395	-	14	-	-	1,488
22	-	-	-	918	617	11	-	-	-	-	-	-	210	-	6	-	-	844
23	-	-	-	1,074	593	16	-	¶ 73	-	-	5	-	290	-	6	-	-	977
24	-	-	-	600	294	7	8	-	-	-	-	-	220	-	8	-	-	537
25	-	-	-	724	540	11	-	-	-	-	-	-	205	-	4	-	-	760
26	-	-	7	1,668	1,031	27	4	** 15	-	-	-	-	579	-	8	15	8	1,687
27	-	-	-	958	651	18		-	-	-	-	-	187	-	8	-	-	864
28	-	-	-	340	251	5	-	-	-	-	-	-	82	-	7	-	-	345
29	-	-	3	932	649	24	-	-	-	-	-	-	298	-	10	-	-	981
30	-	-	5	1,413	1,088	23	-	-	-	-	-	-	334	-	15	-	-	1,460

* Miscellaneous. † Maintenance of Roads. ‡ Maintenance of Roads, £1 : Miscellaneous. £6. § Rights of Way.
‖ Maintenance of Roads, £114 ; Miscellaneous, £5. ¶ Rights of Way, £72 ; Miscellaneous, £1. ** Recreation Grounds.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. In respect of Ownership.	Annual Rateable Value. In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
INVERNESS—*continued.*																	
Uist, North,	4,187	5,116	4,476	2,338	409	751	14	-	-	294	42	-	562	7	-	-	31
Uist, South,	5,821	6,015	5,365	2,752	520	359	7	-	-	112	-	-	530	1	-	-	32
Urquhart,	2,040	13,510	12,159	10,205	-	1,069	46	-	-	370	-	-	338	-	-	-	33
Total,	90,760	462,804	398,228	331,431	3,803	26,105	379	48	-	15,631	230	-	10,760	375	33	323	
17. KINCARDINE.																	
Arbuthnot,	795	7,245	6,521	2,860	-	78	6	-	-	126	-	-	110	-	42	21	1
Banchory-Devenick,	1,981	14,563	11,512	6,850	-	342	11	-	-	302	-	-	287	12	15	3	2
Banchory-Ternan,	3,198	24,979	20,333	17,834	-	414	20	-	-	668	-	-	231	-	12	2	3
Benholm,	1,552	8,718	6,693	4,449	184	185	12	20	-	243	-	-	106	-	-	9	4
Bervie,	2,387	8,520	6,932	6,197	570	410	2	87	-	268	-	-	159	1	-	16	5
Dunottar,	2,739	13,051	10,714	7,128	-	297	-	-	-	495	-	-	226	7	-	34	6
Durris,	918	8,727	8,245	4,687	-	81	8	-	-	217	-	-	143	-	-	-	7
Fettercairn,	1,421	11,279	9,606	9,606	-	167	17	-	-	312	-	-	219	-	-	33	8
Fettercsso,	5,527	41,323	34,233	24,942	-	562	-	-	-	1,041	-	-	469	2	-	45	9
Fordoun,	2,004	20,002	15,879	9,218	-	271	27	-	-	455	-	-	225	-	-	2	10
Garvock,	415	4,411	4,191	1,751	-	36	5	-	-	114	-	-	60	-	-	-	11
Glenbervie,	887	8,730	7,322	4,329	-	73	7	-	-	172	-	-	118	-	-	-	12
Kinneff and Caterline,	907	7,004	6,031	2,900	-	167	-	-	-	167	-	-	159	-	-	5	13
Laurencekirk,	1,934	13,646	10,739	7,826	1,170	298	19	78	-	299	-	-	174	-	-	12	14
Maryculter,	1,030	7,945	7,497	4,250	-	165	9	-	-	312	16	-	114	-	-	1	15
Marykirk,	1,307	11,890	10,262	10,262	-	126	8	-	-	304	-	-	233	-	-	-	16
Nigg,	1,572	15,348	11,981	8,527	-	190	9	-	-	341	-	-	133	2	-	-	17
St. Cyrus,	1,327	17,057	14,606	14,606	-	196	9	-	-	396	-	-	189	1	-	-	18
Strachan,	655	5,929	5,157	3,426	-	209	9	-	-	186	-	-	118	-	-	32	19
Total,	32,551	250,367	208,454	151,648	1,924	4,267	178	185	-	6,418	16	-	3,473	25	69	215	
18. KINROSS.																	
Cleish,	539	6,682	4,814	3,007	-	63	-	-	-	138	-	-	58	-	-	6	1
Fossoway,	1,053	15,067	13,062	7,305	-	171	-	-	-	230	-	-	164	-	-	32	2
Kinross,	2,385	18,395	16,118	16,118	150	352	-	82	-	253	-	-	236	-	60	44	3
Orwell,	1,852	18,046	16,219	16,219	-	240	-	-	-	194	-	-	194	-	44	13	4
Portmoak,	844	8,824	7,772	3,705	-	152	-	-	-	143	-	-	117	-	-	59	5
Total,	6,673	67,014	57,985	46,354	150	978	-	82	-	958	-	-	769	-	104	154	
19. KIRKCUDBRIGHT.																	
Anwoth,	724	5,939	5,174	3,022	-	137	8	-	-	137	-	-	107	-	-	-	1
Balmaclellan,	745	8,693	8,041	3,883	-	182	-	-	-	301	-	-	170	-	-	-	2
Balmaghie,	839	10,300	8,272	4,650	-	160	14	-	-	242	-	-	154	-	-	-	3
Borgue,	1,121	12,446	10,852	4,791	-	185	-	-	-	163	-	-	206	-	-	-	4
Buittle,	960	12,984	10,569	6,226	-	129	9	-	-	183	-	-	138	-	-	-	5
Carsphairn,	394	9,105	8,176	3,825	-	50	6	-	-	87	-	-	70	-	-	-	6
Colvend,	1,127	9,823	9,320	5,346	-	216	16	-	-	307	-	-	186	-	-	8	7
Crossmichael,	1,348	13,980	11,019	6,093	† 300	214	17	36	-	299	-	-	216	-	-	-	8
Dalry,	925	10,313	9,275	4,631	-	249	-	-	-	250	-	-	230	-	-	26	9

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† There was a Sinking Fund of £20 at the close of the year.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
31	-	-	-	1,670	1,376	22	-	-	-	-	-	-	420	-	22	33	20	1,893
32	-	-	-	1,009	1,561	24	-	-	-	-	-	-	252	-	14	39	24	1,914
33	-	-	6	1,849	1,461	33	-	-	-	-	-	-	420	-	5	-	-	1,919
	-	20	782	54,686	37,148	604	12	263	-	20	155	-	17,936	-	338	308	142	56,926
1	-	-	6	389	190	8	-	-	-	-	-	-	160	-	7	-	-	365
2	-	163	10	1,145	606	19	-	-	-	-	-	-	430	-	12	-	-	1,067
3	-	-	10	1,357	545	24	-	-	-	-	-	-	752	-	21	-	-	1,342
4	16	-	10	601	239	12	35	-	-	-	-	-	270	-	10	16	8	590
5	40	-	10	993	543	-	213	-	-	9	-	-	294	-	15	30	16	1,120
6	-	-	36	1,095	470	16	-	* 20	-	-	-	-	570	-	12	-	-	1,088
7	-	-	6	455	165	9	-	-	-	-	-	-	280	-	5	-	-	459
8	-	-	7	755	337	12	-	-	-		-	-	384	-	4	-	-	737
9	-	-	10	2,129	945	27	4	† 11	-	-	-	-	1,191	-	17	-	-	2,195
10	-	-	27	1,007	443	11	-	-	-	-	-	-	550	-	13	-	-	1,017
11	-	-	-	215	49	5	-	‡ 2	-	-	-	-	140	-	3	-	-	199
12	-	-		370	136	16	-	-	-	-	-	-	221	-	6	-	-	379
13	-	-	5	503	236	9	-	-	-		-	-	233	-	7	-	-	485
14	39	-	13	932	476	10	67	-	-	-	-	-	353	-	12	30	15	963
15	.	-	2	619	228	11	-	‡ 15	-	-	-	-	367	-	6	-	-	627
16	-	-	12	683	345	13	-	-	-	-	-	-	390	-	6	-	-	754
17	-	50	-	725	345	7	-	-	-	-	-	-	390	-	20	-	-	762
18	-	-	13	804	314	12	-	-	-	-	-	-	450	-	6	-	-	782
19	-	-	14	568	341	10	-	-	-	-	-	-	216	-	-	-	-	567
	95	213	191	15,345	6,953	231	319	48	-	9	-	-	7,641	-	182	76	39	15,498
1	-	-	-	265	99	4	-	-	-	-	-	-	153	-	4	-	-	260
2	6	-	-	603	263	4	-	-	-	-	-	-	290	-	14	-	-	571
3	41	-	-	1,068	599	13	125	-	-	-	-	-	300	-	9	50	7	1,103
4	-	-	-	685	379	13	-	-	-	-	-	-	250	-	18	-	-	660
5	-	-	3	474	234	4	-	-	-	-	-	-	160	-	6	-	-	404
	47	-	3	3,095	1,574	38	125	-	-	-	-	-	1,153	-	51	50	7	2,998
1	-	-	-	389	186	9	-	-	-	-	-	-	170	-	3	-	-	368
2	-	-	-	653	278	8	-	-	-	-	-	-	375	-	4	-	-	665
3	-	-	-	570	241	11	-	-	-	-	-	-	295	-	5	-	-	552
4	-	-	-	554	312	8	-	-	-	-	-	-	225	-	5	-	-	550
5	-	-	-	459	249	10	-	-	-	-	-	-	240	-	6	-	-	505
6	-	-	-	213	90	8	-	-	-	-	-	-	137	-	5	-	-	240
7	-	-	-	733	337	14	-	-	-	-	-	-	351	-	3	-	-	705
8	3	-	-	785	313	9	18	-	-	-	-	-	365	-	8	§ 20	9	742
9	-	-	2	757	486	8	-	-	-	-	-	-	320	-	7	-	-	821

* Maintenance of Roads, £15; Miscellaneous, £5. † Miscellaneous. ‡ Maintenance of Roads. § Paid into Sinking Fund.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. In respect of Ownership.	Annual Rateable Value. In respect of Occupancy.	Loans outstanding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
KIRKCUDBRIGHT—*continued.*																	
Girthon,	1,354	9,715	8,537	5,397	-	382	14	-	-	188	-	-	188	-	-	2	10
Kells,	931	9,772	9,142	5,475	-	240	9	-	-	242	8	-	161	-	-	-	11
Kelton,	3,692	26,241	22,889	17,543	500	695	41	-	-	750	-	-	294		-	9	12
Kirkbean,	714	7,628	6,530	3,294	-	103	10	-	-	165	-	-	146		-	-	13
Kirkcudbright,	3,477	22,568	19,875	19,875	-	993	-	-	-	408	-	-	373		-	-	14
Kirkgunzeon,	539	9,358	7,237	4,585	-	120	13	-	-	134	-	-	89	-	-	-	15
Kirkmabreck,	1,599	11,351	10,251	6,587	-	432	18	-	-	175	-	-	228	-	-	-	16
Kirkpatrick-Durham,	1,157	10,430	9,631	5,047	-	89	11	-	-	189	-	-	189	-	4	18	17
Kirkpatrick-Irongray,	747	9,343	8,876	4,270	-	106	7	-	-	99	-	-	141	-	20	-	18
Lochrutton,	534	9,300	7,101	4,142	-	118	6	-	-	81	-	-	92	-	5	-	19
Minigaff,	1,425	14,674	13,142	7,468	-	335	29	-	-	460	-	-	250	-	-	1	20
New Abbey,	866	6,788	5,978	3,228	-	211	5	-	-	203	-	-	148	-	-	30	21
Parton,	692	8,624	6,833	3,759	-	88	-	-	-	157	-	-	72	-	-	3	22
Rerrick,	1,582	15,578	14,655	7,012	-	498	12	-	-	352	-	-	282	-	-	8	23
Terregles,	478	6,337	5,215	2,847	-	66	8	-	-	125	-	-	69	-	-	-	24
Tongland,	845	12,110	9,140	6,035	-	151	8	-	-	117	-	-	115	-	-	-	25
Troqueer,	5,887	35,899	32,228	25,540	1,200	1,528	-	118	-	1,056	-	-	542	33	-	7	26
Twynholm,	694	9,303	7,443	3,853	-	85	16	-	-	195	-	-	171	-	-	-	27
Urr,	4,589	24,981	21,100	14,010	-	1,175	36	-	-	579	-	-	472	-	-	20	28
Total,	39,985	353,578	306,501	192,434	2,000	8,937	313	154	-	7,644	8	-	5,449	42	29	132	
20. LANARK.																	
Avondale,	5,069	41,771	36,449	21,277	-	1,329	-	117	-	908	-	-	807	-	-	18	1
Biggar,	1,902	14,831	11,220	8,394	400	483	-	20	-	406	-	-	155	-	-	-	2
Blantyre,	11,352	58,394	45,066	42,638	1,187	2,890	-	225	-	1,851	-	-	482	-	-	32	3
Bothwell,	31,419	237,161	190,096	182,794	2,100	5,487	233	-	-	7,859	-	-	1,469	-	31	125	4
Cadder,	8,232	63,529	53,927	43,802	1,874	1,413	101	101	-	3,234	404	-	778	-	-	7	5
Cambuslang,	15,364	120,787	102,444	102,444	1,160	2,314	100	100	-	4,229	-	-	663	-	-	166	6
Cambusnethan,	22,709	113,375	84,598	79,669	-	3,369	152	-	-	6,225	99	-	1,092	-	-	60	7
Carluke,	8,058	53,531	42,467	35,838	-	1,535	40	-	-	1,376	-	-	514	-	2	82	8
Carmichael,	593	10,052	8,628	5,317	-	72	-	-	-	105	-	-	69	-	-	-	9
Carmunnock,	703	8,038	6,716	4,067	-	161	-	-	-	129	-	-	109	-	19	-	10
Carnwath,	5,324	39,825	31,525	23,140	740	1,136	-	84	-	1,067	-	-	528	-	-	8	11
Carstairs,	1,977	14,957	13,663	9,432	100	72	-	24	-	120	12	-	89	-	-	2	12
Covington,	396	6,039	4,908	2,969	-	49	8	-	-	128	12	-	37	-	-	2	13
Crawford,	1,634	21,143	19,586	12,743	-	333	17	-	-	369	-	-	231	-	-	-	14
Crawfordjohn,	789	9,544	9,456	4,553	-	113	-	-	-	266	-	-	145	-	-	-	15
Culter,	420	5,953	5,754	3,303	-	48	-	-	-	158	-	-	95	-	-	6	16
Dalserf,	11,810	57,546	45,254	42,012	1,023	2,554	90	-	-	2,009	90	-	520	-	-	59	17
Dalziel,	22,957	152,195	118,209	116,763	400	3,163	179	-	-	5,731	63	-	683	-	-	92	18
Dolphinton,	248	2,779	2,615	1,450	-	25	5	-	-	68	-	-	39	-	-	-	19
Douglas,	2,266	23,198	21,534	15,760	-	695	-	-	-	364	2	-	269	-	-	4	20

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans), and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
10	-	-	-	774	493	13	-	-	-		-	-	210	-	3	-	-	
11	-	-	-	660	293	9	-	† 8	-	-	-	-	299	-	6	-	-	615
12	20	-	-	1,809	876	23	29	-	-	-	-	-	800	-	20	40	21	1,809
13	-	-	-	424	190	9	-	-	-	-	-	-	225	-	3	-	-	427
14	-	-	-	1,783	1,338	21	-	-	-	-	-	-	500	-	10	-	-	1,869
15	-	-	-	356	158	10	-	-	-		-	-	150	-	-	-	-	318
16	-	-	-	853	506	14	-	-	-	-	-	-	220	-	7	-	-	837
17	-	-	-	450	166	6	-	-	-	-	-	-	239	-	5	-	-	416
18	-	-	-	378	187	8	-	-	-	-	-	-	140	-	4	-	-	339
19	-	-	-	302	188	6	-	-	-		-	-	90	-	5	-	-	289
20	-	-	-	1,075	454	26	-	-	-	-	-	-	472	-	19	-	-	971
21	-	-	1	598	297	8	-	-	-	-	-	-	270	-	6	-	-	581
22	-	-	-	320	116	5	-	-	-	-	-	-	187	-	6	-	-	314
23	6	-	-	1,158	576	10	3	-	-	-	-	-	445	-	8	-	-	1,042
24	-	-	-	268	81	6	-	-	-	-	-	-	150	-	-	-	-	237
25	-	-	-	391	208	10	1	-	-	-	-	-	150	-	3	-	-	372
26	48	-	-	3,332	1,985	21	41	-	-	-	-	-	1,140	-	18	75	40	3,320
27	-	-	-	467	168	12	-	-	-	-	-	-	280	-	9	-	-	469
28	40	-	7	2,329	1,361	41	30	-	-	-	-	-	675	-	15	100	4	2,226
	117	-	10	22,835	12,223	343	122	8	-	-	-	-	9,120	-	193	235	74	22,318
1	-	-	269	3,448	2,017	19	21	‡ 305	-	-	-	-	1,100	-	13	-	-	3,475
2	24	-	-	1,088	488	8	70	-	-	-	-	-	420	-	-	25	14	1,025
3	116	-	26	5,622	3,249	79	254	§ 1	-	-	-	-	1,950	-	40	63	37	5,673
4	396	-	43	15,648	6,825	194	317	‖ 118	-	-	-	-	8,200	-	169	150	65	16,088
5	215	-	55	6,308	2,095	56	192	¶ 141	-		-	-	3,400	-	58	449	81	6,472
6	434	-	13	8,019	2,598	88	286	§ 10	-	-	-	-	4,320	-	28	150	34	7,514
7	416	-	197	11,610	4,629	132	403	** 50	-	40	-	-	6,411	-	125	-	-	11,790
8	129	-	45	3,723	2,082	34	173	†† 16	-	-	-	-	1,500	-	20	-	-	3,775
9	-	-	-	246	107	6	-	-	-	-	-	-	120	-	5	-	-	238
10	-	-	1	419	186	7	-	-	-	-	-	-	189	-	6	-	-	388
11	27	-	* 29	2,879	1,555	37	44	-	-	-	-	-	1,100	-	13	60	23	2,832
12	17	-	7	343	200	9	12	‡‡ 6	-	-	-	-	140	-	7	10	4	388
13	-	-	-	236	69	8	-	-	-	-	-	-	140	-	4	-	-	221
14	-	-	-	950	466	34	-	-	-	-	-	-	444	-	9	-	-	953
15	-	-	-	524	165	6	-	-	-	-	-	-	332	-	3	-	-	506
16	-	10	5	322	90	4	-	-	-	-	-	-	198	-	2	-	-	294
17	151	-	12	5,485	2,887	90	125	§§ 20	-	-	-	-	2,062	-	30	84	32	5,330
18	600	-	31	10,542	4,231	150	414	‖‖ 98	-	-	-	-	6,000	-	124	80	20	11,117
19	-	-	-	137	33	4	-	-	-	-	-	-	81	-	-	-	-	118
20	-	-	-	1,334	733	10	-	-	-	-	-	-	446	-	8	-	-	1,197

* Includes Sale of Property, £28. † Miscellaneous. ‡ Recreation Grounds, £268; Miscellaneous, £37. § Rights of Way. ‖ Recreation Grounds, £110; Miscellaneous, £8. ¶ Buildings, £91; Recreation Grounds, £5; Maintenance of Roads, £10; Miscellaneous, £35. ** Recreation Grounds, £12; Maintenance of Roads, £28; Miscellaneous, £10. †† Maintenance of Roads. ‡‡ Recreation Grounds. §§ Rights of Way, £11; Miscellaneous, £9. ‖‖ Maintenance of Roads, £86; Miscellaneous, £12.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
LANARK—*continued.*																
Dunsyre,	191	5,001	4,138	2,549	-	55	3	-	-	42	-	-	27	-	-	-
Glasgow,	486,636	3,052,564	2,850,692	2,783,449	58,195	122,865	110	-	-	132,718	-	-	24,343	1,707	-	2,850
Glassford,	1,317	10,029	8,837	4,743	-	384	-	-	-	334	-	-	205	-	-	-
Govan Combination,	286,281	1,793,354	1,434,876	1,432,825	32,680	58,935	557	-	-	60,708	-	-	11,521	9	237	2,847
Hamilton,	30,983	280,034	222,129	222,129	-	6,745	-	-	-	7,985	75	-	1,356	68	-	110
Kilbride, East,	3,861	44,059	36,377	36,377	-	660	-	-	-	912	130	-	514	-	-	19
Lanark,	7,110	42,794	33,091	27,446	† 3,700	1,330	-	-	-	757	34	-	537	4	-	16
Lesmahagow,	9,752	62,333	59,809	42,133	1,057	2,345	53	-	-	2,450	53	-	1,113	-	4	7
Libberton,	486	6,739	6,739	3,090	-	67	-	-	-	146	-	-	59	-	-	-
Monkland, New,	33,743	141,361	118,870	112,947	680	6,152	-	-	-	4,279	-	-	1,680	7	-	96
Monkland, Old,	44,733	261,402	198,472	192,371	4,300	9,189	145	-	-	7,600	-	-	1,792	-	-	214
Pettinain,	259	4,321	3,639	1,881	-	23	6	-	-	41	-	-	45	-	-	-
Rutherglen,	16,178	96,994	82,845	80,745	-	3,705	165	-	-	4,453	83	-	661	-	-	31
Shotts,	11,957	83,867	68,683	62,274	100	1,892	55	-	-	1,835	-	-	570	-	13	16
Stonehouse,	3,400	14,431	12,345	3,422	217	537	9	-	-	300	43	-	287	-	-	-
Symington,	432	5,702	4,498	3,063	-	71	19	-	-	94	-	-	54	-	-	28
Walston,	301	2,780	2,747	1,206	-	14	4	-	-	152	-	-	43	-	4	-
Wandell and Lamington,	305	7,133	6,493	3,990	-	35	-	-	-	123	-	-	29	-	-	-
Wiston and Roberton,	497	7,537	7,273	3,787	-	80	-	-	-	87	-	-	73	-	3	23
Total,	1,091,644	7,577,083	6,016,668	5,783,792	109,913	242,325	2,051	671	-	261,668	1,100	-	53,683	1,795	313	6,920
21. LINLITHGOW.																
Abercorn,	863	13,393	10,217	7,752	-	243	-	-	-	317	-	-	130	5	-	7
Bathgate,	11,359	57,644	49,632	45,453	2,550	2,054	47	207	1	1,424	-	-	509	-	-	37
Bo'ness and Carriden,	8,852	50,546	40,025	39,582	394	1,720	39	236	37	2,035	40	-	516	18	-	51
Dalmeny,	2,880	61,231	45,034	40,690	1,700	799	-	178	-	711	-	-	232	-	29	4
Ecclesmachen,	506	8,744	7,809	5,666	330	82	-	42	-	110	-	-	79	-	-	3
Kirkliston,	3,777	34,404	29,112	21,742	-	735	13	-	11	815	-	-	368	-	-	10
Linlithgow,	7,520	45,090	35,768	30,256	270	1,378	142	143	-	1,409	-	-	469	8	-	45
Livingstone,	1,616	15,505	13,210	10,777	-	331	10	-	-	258	-	-	189	-	-	13
Torphichen,	1,724	13,751	12,086	9,053	1,619	307	-	178	-	666	-	-	204	-	11	26
Uphall,	8,653	63,401	55,862	52,640	2,118	1,666	29	169	54	1,723	-	-	345	-	58	1
Whitburn,	5,782	26,628	22,462	18,551	611	1,020	43	128	-	509	39	-	352	-	-	11
Total,	53,532	390,337	321,217	282,162	9,592	10,335	323	1,281	103	9,977	79	-	3,393	31	98	208
22. NAIRN.																
Ardclach,	942	6,059	5,420	3,081	-	210	9	-	-	141	-	-	154	-	-	-
Auldearn,	1,315	9,705	7,667	3,965	-	372	12	-	-	204	12	-	273	-	-	62
Cawdor,	1,009	6,727	6,055	3,845	-	203	5	-	-	184	-	-	146	-	-	-
Nairn,	5,250	27,658	22,339	22,339	1,268	1,095	23	94	-	875	-	-	383	4	-	110
Total,	8,516	50,149	41,481	33,230	1,268	1,880	49	94	-	1,404	12	-	956	4	-	172
23. ORKNEY.																
Birsay and Harray,	2,259	4,275	4,275	1,868	60	160	-	-	-	178	-		266	-	3	-
Cross and Burness,	1,585	3,681	3,661	1,948	92	390	-	-	-	157	-	-	209	-	-	-
Eday	705	1,424	1,424	680	‡	146	-	-	-	61	-	-	129	-	-	15

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† There was a Sinking Fund of £105 at the close of the year.
‡ Included in amount shown under Parish of Stronsay.

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Loans) and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
21	-	-	1	128	84	4	-	-	-	-	-	-	60	-	1	-	-	149
22	-	-	2,330	286,923	141,356	180	-	* 69	-	-	-	-	133,706	-	1,063	-	510	276,884
23	-	-	-	973	511	6	-	-		-	-	-	440	-	6	-	-	963
24	-	-	730	135,544	67,954	874	-	† 18	-	-	-	-	62,000	-	580	3,850	1,032	136,308
25	-	-	16	16,355	8,286	42	-	‡ 145	-	-	-	-	8,100	-	64	-	-	16,637
26	-	-	15	2,250	1,111	26	-	§ 41	-	-	-	-	1,061	-	34	-	-	2,273
27	132	-	71	2,581	2,065	11	126	† 6	-	-	-	-	810	-	48	‡‡‡ 235	122	3,423
28	97	-	47	6,169	3,102	46	130	‖ 59	-	-	-	-	2,500	-	23	-	25	5,885
29	-	-	-	272	88	5	-	-	-	-	-	-	170	-	3	-	-	266
30	447	-	613	13,274	8,450	85	224	¶ 18	-	95	-	-	4,243	-	90	229	30	13,464
31	671	-	998	20,609	11,882	110	341	** 17	-	-	-	-	7,200	-	136	667	154	20,507
32	-	-	-	115	37	5	-	-	-	-	-	-	65	-	3	-	-	110
33	-	-	19	9,117	4,225	176	-	† 17	-	-	-	-	4,500	-	76	-	-	8,994
34	179	-	35	4,595	2,117	58	265	-	-	-	-	-	1,954	-	55	50	6	4,505
35	-	-	-	1,176	991	15	-	†† 9	-	-	-	-	356	-	9	31	7	1,418
36	-	-	-	266	151	5	-	-	-	-	-	-	110	-	2	-	-	268
37	-	-	-	217	40	4	-	-	-	-	-	-	165	-	1	-	-	210
38	-	-	-	187	59	5	-	-	-	-	-	-	140	-	2	-	-	206
39	-	-	-	266	132	4	-	-	-	-	-	-	125	-	3	-	-	264
	4,051	10	5,608	580,195	287,296	2,636	3,397	1,164	-	135	-	-	266,258	-	2,863	6,133	2,196	572,078
1	-	-	-	702	270	8	-	-	-	-	-	5	353	-	7	-	-	643
2	185	-	9	4,473	2,417	59	222	-	-	-	-	23	1,420	-	20	150	82	4,393
3	105	-	85	4,882	2,352	46	140	‡‡ 109	-	-	-	20	2,100	-	69	122	19	4,977
4	41	-	3	1,997	954	10	112	§§ 13	-	4	-	20	735	-	16	100	49	2,013
5	2	-	-	319	130	10	53	-	-	-	-	3	150	-	5	20	14	385
6	48	-	5	2,005	945	15	42	-	-	-	-	13	900	-	10	-	-	1,925
7	123	-	-	3,717	1,721	32	282	‖‖ 3	-	-	-	12	1,480	-	42	90	16	3,678
8	-	-	-	801	487	15	-	-	-	-	-	6	325	-	6	-	-	839
9	-	-	2	1,394	451	22	113	-	-	-	-	5	600	-	13	87	46	1,337
10	212	-	-	4,257	1,909	50	186	-	-	-	-	25	1,750	-	10	132	78	4,140
11	122	-	6	2,230	1,234	37	197	¶¶ 31	-	2	-	11	600	-	10	35	19	2,176
	838	-	110	26,776	12,870	304	1,347	156	-	6	-	143	10,413	-	208	736	323	26,506
1	-	-	-	514	297	8	-	-	-	-	-	-	175	-	4	-	-	484
2	-	-	-	935	604	10	-	*** 48	-	-	-	-	250	-	7	-	-	919
3	-	-	2	540	294	7	-	††† 1	-	-	-	-	230	-	3	-	-	535
4	144	-	3	2,731	1,674	22	123	-	-	1	-	-	882	-	6	32	17	2,757
	144	-	5	4,720	2,869	47	123	49	-	1	-	-	1,537	-	20	32	17	4,695
1	-	-	6	613	441	7	-	-	-	-	-	-	239	-	12	15	3	717
2	-	-	-	756	399	8	-	-	-	-	-	-	208	-	-	18	4	637
3	-	-	-	351	258	2	-	-	-	-	-	-	75	-	3	5	1	344

* Maintenance of Roads, £45; Miscellaneous, £24. † Miscellaneous. ‡ Rights of Way, £130; Miscellaneous, £15. § Recreation Grounds, £21; Miscellaneous £20. ‖ Buildings, £39; Maintenance of Roads, £20. ¶ Rights of Way, £7; Miscellaneous, £11.
** Maintenance of Roads, £11; Miscellaneous, £6. †† Buildings, £3; Maintenance of Roads, £1; Miscellaneous, £5. ‡‡ Maintenance of Roads, £10½; Miscellaneous, £5. §§ Recreation Grounds, £3; Miscellaneous, £10. ‖‖ Maintenance of Roads, £2; Miscellaneous, £1.
¶¶ Rights of Way. *** Recreation Grounds £45; Rights of Way, £3. ††† Maintenance of Roads. ‡‡‡ Includes £35 paid into Sinking Fund.

PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy	Loans outstanding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
ORKNEY—*continued.*																	
Evie and Rendal,	1,283	3,416	2,896	1,230	116	267	-	-	-	45	-	-	190	-	-	-	4
Firth,	731	1,728	1,382	748	-	143	-	-	-	35	-	-	71	-	-	-	5
Holm,	950	2,425	1,789	867	57	71	-	-	-	63	-	-	104	-	-	-	6
Hoy and Graemsay,	537	804	686	313	-	45	-	-	-	13	-	-	30	-	-	1	7
Kirkwall,	4,755	18,827	13,720	11,470	222	1,342	29	-	-	331	-	-	460	23	-	31	8
Lady	845	2,277	2,228	1,068	37	171	-	-	-	79	-	-	191	-	-	10	9
Orphir,	1,001	2,475	1,942	896	18	208	-	-	-	27	-	-	139	-	-	7	10
Papa-Westray,	337	799	79	417	-	42	7	-	-	33	-	-	27	-	-	-	11
Ronaldshay, South	3,059	4,507	4,421	2,448	94	541	7	-	-	115	-	-	297	-	-	3	12
Rousay and Egilshay,	988	3,155	2,818	1,239	59	157	8	-	-	135	-	-	142	-	1	-	13
St Andrews and Deerness,	1,607	3,719	2,976	1,233	-	163	-	-	-	95	-	-	157	-	-	-	14
Sandwick,	1,109	3,513	2,635	1,105	-	57	-	-	-	64	-	-	91	-	-	-	15
Shapinshay,	903	1,925	1,582	737	43	140	4	-	-	85	-	-	99	-	-	-	16
Stennis,	594	1,558	1,246	529	-	36	-	-	-	29	-	-	45	-	-	15	17
Stromness,	2,333	8,331	6,179	4,939	-	325	11	-	-	139	-	-	160	-	-	11	18
Stronsay,	1,309	3,639	3,457	1,749	† 143	392	6	-	-	75	-	-	270	-	-	-	19
Walls and Flotta,	1,505	2,221	1,941	891	-	195	9	-	-	125	-	-	171	3	-	37	20
Westray,	2,108	3,606	3,516	1,869	87	393	-	-	-	165	-	-	261	-	-	-	21
Total,	30,453	78,305	65,573	38,244	1,028	5,384	81	-	-	2,049	-	-	3,509	26	4	130	
24 PEEBLES.																	
Broughton,	676	12,442	10,028	5,971	-	199	-	-	-	161	-	-	99	-	-	-	1
Drumelzier,	187	3,508	3,144	1,671	-	45	2	-	-	70	-	-	44	-	1	-	2
Eddlestone,	571	11,997	9,647	6,316	-	224	8	-	-	225	-	-	136	-	-	7	3
Innerleithen,	4,161	23,367	17,321	17,098	-	455	-	-	-	834	-	-	212	-	-	43	4
Kirkurd,	265	3,172	3,088	1,633	-	39	5	-	-	89	-	-	35	-	-	-	5
Linton, West,	1,005	14,623	12,817	8,421	-	348	-	-	-	260	-	-	163	-	-	-	6
Lyne,	104	1,449	1,439	674	-	14	2	-	-	120	-	-	31	-	-	-	7
Manor,	249	5,089	4,553	2,278	-	21	-		-	64	-	-	35	-	-	-	8
Newlands,	715	8,689	7,401	4,203	-	89	12	-	-	202	-	-	114	-	-	-	9
Peebles,	5,261	36,832	30,407	27,615	-	862	30	30	-	1,099	-	-	302	3	8	52	10
Skirling,	216	3,002	2,546	2,546	-	54	6	-	-	50	-	-	25	-	-	-	11
Stobo,	433	7,440	5,927	4,300	-	53	11	-	-	85	-	-	41	-	-	7	12
Traquair,	700	8,271	7,003	4,365	-	24	-	-	-	143	-	-	56	-	19	5	13
Tweedsmuir,	207	5,701	5,111	2,451	-	73	3	-	-	166	-	-	72	-	-	6	14
Total,	14,750	145,582	120,432	89,542	-	2,500	79	30	-	3,568	-	-	1,365	3	28	120	
25. PERTH.																	
Aberdalgie,	280	4,025	3,587	2,362	-	15	12	-	-	119	-	-	30	-	-	17	1
Aberfoyle,	1,023	26,129	20,741	19,319	-	124	-	-	-	394	-		54	-	-	-	2
Abernethy,	1,550	13,654	11,320	7,458	-	195	-	-	-	194	-	-	157	-	29	-	3
Abernyte,	263	2,433	2,283	1,126	-	35	3	-	-	43	-	-	47	-	-	-	4
Alyth,	3,453	26,302	24,517	17,732	120	977	22	1	-	643	-	-	447	-	-	90	5
Ardoch,	§ -	14,386	11,777	6,998	-	203	19	-	-	360	-	-	118	-	-	25	6

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† Includes proportion of Poorhouse Loan due by Parish of Eday.
§ The population of this recently-created Parish is included in the populations of the Parishes of Blackford, Dunblane and Lecropt, and Muthill.

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Loans) and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
4	-	-	-	502	323	5	-	-	-	-	-	-	116	-	5	16	7	472
5	-	-	-	249	153	3	1	-	-	-	-	-	46	-	5	-	-	208
6	-	-	4	242	136	5	-	-	-	-	-	-	103	-	5	8	2	259
7	-	-	-	89	60	2	-	-	-	-	-	-	20	-	-	-	-	82
8	-	-	51	2,267	1,966	26	-	-	-	4	-	-	382	-	66	66	15	2,425
9	-	-	22	473	481	6	-	-	-	-	-	-	122	-	-	7	2	618
10	-	-	11	392	369	4	-	-	-	-	-	-	42	-	2	4	1	422
11	-	-	-	109	59	3	-	-	-	-	-	-	39	-	1	-	-	102
12	-	-	6	969	786	9	-	-	-	-	-	-	150	-	7	15	4	971
13	-	-	9	452	300	5	-	-	-	-	-	-	148	-	-	11	3	467
14	-	-	2	417	334	6	-	-	-	-	-	-	120	-	4	-	-	464
15	-	-	-	212	222	4	-	-	-	-	-	-	81	-	-	-	-	307
16	-	-	4	332	280	5	-	-	-	-	-	-	92	-	-	7	1	385
17	-	-	-	125	82	2		-	-	-	-	-	41	-	2	-	-	127
18	-	-	5	651	561	9	-	-	-	-	-	-	165	-	9	-	-	744
19	-	-	9	752	571	6	-	-	-	-		-	140	-	-	13	3	733
20	-	-	1	541	382	6	-	-	-	-	-	-	152	-	3	-	-	543
21	-	-	9	828	620	6	-	-	-	-	-	-	185	-	-	13	3	827
	-	-	139	11,322	8,683	129	1	-	-	4	-	-	2,666	-	124	198	49	11,854
1	-	-	-	459	223	6	-	-	-	-	10	-	160	-	5	-	-	404
2	-	-	-	162	68	6	-	-	-	-	-	-	93	-	2	-	-	169
3	-	-	-	600	337	8	-	-	-	-	-	-	262	-	2	-	-	609
4	90	-	-	1,634	643	29	54	-	-	-	-	-	880	-	18	-	-	1,624
5	-	-	-	168	27	4	-	-	-	-	-	-	119	-	-	-	-	150
6	-	-	12	783	384	13	3	-	-	-	-	-	342	-	-	-	-	742
7	-	-	-	167	20	3	-	-	-	4	-	-	142	-	1	-	-	170
8	-	-	-	120	30	4	-	-	-	-	-	-	88	-	2	-	-	124
9	-	-	-	417	116	8	-	-	-	-	-	-	270	-	7	-	-	401
10	160	-	19	2,565	1,213	31	722	-	-	-	-	-	1,200	-	27	-	-	3,193
11	-	-	8	143	48	5	-	-	-	-	-	-	70	-	1	-	-	124
12	-	-	-	197	80	9	-	-	-	-	-	-	103	-	2	-	-	194
13	-	-	-	247	69	10	-	-	-	-	-	-	100	-	4	-	-	183
14	-	-	6	326	92	4	-	-	-	-	-	-	200	-	-	-	-	296
	250	-	45	7,988	3,350	140	779	-	-	4	10	-	4,029	-	71	-	-	8,383
1	-	-	-	193	45	6	-	-	-	-	-	-	120	-	5	-	-	176
2	-	-	-	572	199	9	-	-	-	-	-	-	409	-	10	-	-	627
3	-	-	3	578	298	4	-	-	-	-	-	-	228	-	7	-	-	537
4	-	-	-	128	59	5	-	-	-	-	-	-	65	-	2	-	-	131
5	54	-	3	2,237	1,426	21	86	-	-	-	-	-	696	-	5	20	5	2,259
	-	4	-	729	284	8	-	-	-	13	-	-	393	-	-	-	-	698

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
PERTH—*continued.*																	
Arngask,	564	7,217	6,132	3,910	.	5	5	-	-	126	-	-	56	-	33	-	7
Auchterarder,	3,494	19,995	17,218	11,779	871	755	-	75	-	635	-	-	350	-	13	54	8
Auchtergaven,	2,081	13,829	12,007	7,665	-	427	21	-	-	323	-	-	276	-	5	54	9
Balquhidder,	612	10,271	8,647	5,962	-	76	15	-	-	213	-	-	76	-	-	-	10
Bendochy,	529	8,817	8,115	3,841	-	114	-	-	-	118	-	-	82	-	-	-	11
Blackford,	1,557	18,550	15,456	15,456	-	257	-	-	-	288	-	-	201	-	-	35	12
Blair-Athol,	1,808	25,654	23,895	19,234	-	690	-	-	-	358	-	-	297	-	-	43	13
Blairgowrie,	4,739	29,440	27,334	22,098	-	1,068	23	46	-	888	-	-	457		4	101	14
Callander,	2,279	26,564	24,215	20,540	190	540	-	95	-	568	-	-	189	-	-	-	15
Caputh,	1,179	10,360	7,717	4,146	-	235	12	-	-	232	-	-	194	-	-	20	16
Cargill,	1,318	14,233	12,857	8,025	-	260	22	-	-	346	22	-	213	-	-	26	17
Clunie,	574	6,292	5,627	2,797	-	180	5	-	-	106	-	-	72	-	-	10	18
Collace,	419	3,286	3,064	1,420	33	54	6	-	-	92	37	-	42	-	-	2	19
Comrie,	1,591	18,336	16,897	13,012	-	312	-	-	-	374	-	-	210	-	-	83	20
Coupar-Angus,	2,760	16,471	14,353	11,034	-	589	13	-	-	438	-	-	267	-	-	56	21
Crieff,	5,413	43,510	37,305	32,764	-	1,017	-	-	-	873	-	-	391	-	-	8	22
Dron,	298	4,666	3,842	2,219	-	45	-	-	-	56		-	51	-	-	-	23
Dull,	2,462	19,606	17,497	13,823	-	570	-	-	-	817	-	-	244	-	-	-	24
Dunbarney	829	9,254	7,576	5,384	120	94	7	40	-	178	-	-	97	-	-	5	25
Dunblane and Lecropt,	3,906	32,584	25,167	19 473	-	547	23	-	-	742	-	-	260	2	-	83	26
Dunkeld and Dowally,	1,074	7,567	7,071	5,228	-	280	20	-	-	256	-	-	171	-	-	12	27
Dunkeld, Little,	2,108	21,751	19,290	14,212	-	536	9	-	-	452	-	-	192	-	-		28
Dunning,	1,345	13,500	11,744	7,182	-	237	-	-	-	242	-	-	235	-	-	38	29
Errol,	2,158	19,999	17,357	10,721	-	379	10	-	-	468	-	-	320		10	80	30
Forgandenny,	575	8,079	6,874	3,953	-	131	-	-	-	138	-	-	99	-	-	-	31
Forteviot,	538	8,544	7,397	4,099	-	62	5	-	-	136	-	-	67	-	-	23	32
Fortingall,	1,610	27,642	24,033	24,033	-	652	-	-	-	555	-	-	331	-	-	32	33
Fowlis-Wester	968	12,562	11,896	6,353	-	197	-	-	-	199	-	-	166	-	-	39	34
Gask,	361	4,904	4,269	2,185	-	89	-	-	-	80	-	-	58	-	-	10	35
Glendevon,	141	5,444	5,079	3,461	-	18	-	-	-	89	-	-	27	-	-	-	36
Inchture,	624	8,097	7,384	4,266	-	146	6	-	-	218	-	-	113	-	-	31	37
Kenmore,	1,401	9,967	8,903	5,875	-	459	-	-	-	307	-	-	285	-	15	26	38
Killin,	2,402	22,238	17,534	13,989	-	393	-	-	-	525	-	-	215	-	-	38	39
Kilmadock,	2,760	25,363	19,580	13,279	-	523	-	68	-	408	-	-	310	-	-	9	40
Kilspindie,	630	5,259	4,715	2,170	-	84	4	-	-	113	-	-	87		-	4	41
Kincardine,	1,277	14,224	13,515	6,299	-	124	10	-	-	255	-	-	156			-	42
Kinclaven,	613	8,870	7,950	5,175	-	201	-	-	-	164	-	-	99	-	-	35	43
Kinfauns,	562	10,606	9,124	6,827	-	166	-	-	-	100	-	-	110	-	-	-	44
Kinloch,	192	3,362	3,329	1,734	-	-	-	-	-	56	-	-	17	-	-	-	45
Kinnaird	228	2,540	2,268	725	-	34	2	-	-	82	-	-	60	-	-	-	46
Kinnoul,	3,780	23,103	20,360	18,767	-	563	5	-	-	946	-	-	220	-	-	36	47
Kirkmichael,	935	18,700	16,314	10,398	-	171	24	-	-	314	-	-	136	-	-	13	48

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans) and Expenditure (not defrayed out of Loans)—*continued*.

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
7	-	-	2	227	50	5	-	-	-	-		-	161	-	4	-	-	220
8	31	-	13	1,926	991	15	88	-	-	-	-	-	725	-	13	49	24	1 905
9	-	-	4	1,110	649	9	-	-	-	-	-	-	400	-	13	-	-	1,071
10	-	-	-	380	127	6	-	-	-	-	-	-	230	-	13	-	-	376
11	-	14	-	328	143	6	-	-	-	-	2	-	170	-	4	-	-	325
12	-	-	2	783	486	12	-	-	-	-	4	-	344	-	5	-	-	251
13	-	-	-	1,388	833	17	-	-	-	-	-	-	402	-	10	-	-	1,262
14	80	2	27	2,696	1,516	25	115	-	-	-	5	-	972	-	13	-	-	2,646
15	37	-	3	1,482	615	15	81	-	-	-	-	-	620	-	13	60	10	1,414
16	-	-	-	698	344	12	-	-	-	-	-	-	285	-	9	-	-	650
17	-	-	-	889	352	11	-	* 5	-	-	-	-	400	-	5	-	-	773
18	-	-	6	379	174	7	-	-	-	-	-	-	130	-	4	-	-	315
19	-	-	-	233	60	6	-	-	-	-	-	-	113	-	7	33	2	221
20	17	-	4	1,000	495	13	15	† 3	-	-	-	-	425	-	9	-	-	960
21	-	-	21	1,384	792	11	-	-	-	-	-	-	493	-	23	-	-	,319
22	-	-	-	2,229	1,406	28	-	-	-	-	-	-	932	-	8	-	-	2,374
23	-	-	-	152	114	4	-	-	-	-	-	-	66	-	2	-	-	186
24	-	-	-	1,631	606	21	-	-	-	4	-	-	844	-	20	-	-	1,495
25	12	-	4	437	146	6	46	-	-	-	-	-	215	-	9	10	5	437
26	-	-	42	1,699	840	39	-	‡ 61	-	-	-	-	850		15	-	-	1,805
27	-	-	-	739	394	12	-	-	-	-	-	-	294	-	8	-	-	708
28	-	-	1	1,190	662	12	-	-	-	-	-	-	503	-	20	-	-	1,197
29	-	-	15	817	507	5	-	§ 24	-	-	-	-	295	-	7	-	-	838
30	-	-	10	1,277	686	7	-	-	-	-	-	-	545	-	5	-	-	1,243
31	-	-	-	368	162	5	-	-	-	-	4	-	165	-	9	-	-	315
32	-	4	4	301	112	6	-	-	-	-	-	-	160	-	7	-	-	285
33	-	-	-	1,570	838	18		-	-	-	-	-	680	-	16	-	-	1,502
34	-	-	1	602	326	8	-	-	-	-	-	-	242	-	7	-	-	583
35	-	-	-	237	99	5	-	-	-	-	-	-	106	-	2	-	-	212
36	-	-	-	134	11	3	-	-	-	-	-	-	107	-	2	-	-	123
37	-	-	-	514	214	6	-	-	-	-	-	-	278	-	7	-	-	505
38	-	-	-	1,092	632	11	-	-	-	-	-	-	386	-	8	-	-	1,037
39	-	-	6	1,177	581	17	-	-	-	-	-	-	540	-	13	-	-	1,151
40	52	9	8	1,387	766	16	72	-	-	-	-	-	500	-	10	68	1	1,433
41	-	-	-	292	125	5	-	-	-	-	-	-	150	-	3	-	-	283
42	-	-	-	545	273	11	-	-	-	-	* 9	-	313	-	8		-	614
43	-	-	13	512	284	-	-	-	-	-	-	-	193	-	5	-	-	482
44	-	-	-	376	224	3	-	-	-	-	7	-	118	-	2	-	-	354
45	-	5	30	108	48	3	-	-	-	-	-	-	69	-	-	-	-	120
46	-	-	-	178	50	2	-	-	-	-	-	-	117	-	2	-	-	171
47	-	15	1	1,786	681	8	-	-	-	-	54	-	979	-	17	-	-	1,739
48	-	-	5	663	261	11	-	-	-	-	20	-	362	-	7	-	-	661

* Maintenance of Roads, £4; Miscellaneous, £1. † Maintenance of Roads. ‡ Maintenance of Roads, £60; Miscellaneous, £1.
§ Buildings, £5; Recreation Grounds, £17: Miscellaneous, £2.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
PERTH—*continued.*																	
Lethendy,	151	2,340	2,320	1,046	-	17	4	-	-	38	-	-	17	-	-	-	49
Logiealmond,	501	5,209	4,670	2,346	-	44	-	-	-	124	8	-	82	-	-	7	50
Logierait,	1,778	18,070	16,834	11,503	-	590	-	-	-	419	-	-	261	-	-	12	51
Longforgan,	1,779	15,588	13,628	8,086	-	268	8	-	-	484	-	-	254	-	-	45	52
Madderty,	483	8,056	6,910	4,216	-	112	6	-	-	116	-	-	86	-	-	-	53
Meigle,	660	11,207	9,803	6,798	-	69	8	-	-	283	-	-	103	-	-	-	54
Methven,	1,747	18,264	11,455	7,165	-	329	-	-	-	263	-	-	208	-	-	16	55
Moneydie,	251	3,606	3,223	1,413	-	29	-	-	-	96	-	-	51	-	-	-	56
Monivaird,	590	12,563	11,182	5,649	-	147	17	-	-	220	-	-	120	-	-	8	57
Moulin,	2,381	29,228	27,559	23,808	1,066	530	-	106	-	907	-	-	250	-	-	36	58
Muckhart,	542	5,556	5,147	2,987	240	33	8	16	-	237	-	-	69	-	10	-	59
Muthill,	2,016	14,745	13,049	7,642	-	301	-	-	-	202	-	-	252	-	-	-	60
Perth,	26,744	164,117	135,848	133,987	180	6,186	-	-	-	7,111	-	-	1,441	321	-	200	61
Port-of-Monteith,	1,092	13,807	10,884	6,633	26	398	-	-	-	293	-	-	160	-	-	8	62
Rattray,	2,667	11,121	10,460	8,181	-	579	9	-	-	404	-	-	228	-	-	20	63
Redgorton,	1,369	11,434	9,818	7,700	-	323	-	-	-	180	-	-	141	-	-	3	64
Rhynd,	270	5,005	4,505	2,989	-	51	3	-	-	114	-	-	63	-	-	-	65
St. Madoes,	420	5,707	4,971	3,740	-	89	9	-	-	200	-	-	63	-	2	14	66
St. Martins,	871	8,325	7,444	4,160	-	144	12	-	-	375	-	-	132	-	-	7	67
Scone,	2,100	13,852	12,079	8,511	-	294	21	-	-	400	-	-	214	-	48	8	68
Tibbermuir,	1,692	17,554	15,165	10,244	-	242	13	-	-	243	-	-	155	-	-	34	69
Trinity-Gask,	386	5,414	4,962	2,223	-	54	8	-	-	79	-	-	95	-	-	15	70
Weem,	437	4,892	4,389	3,100	-	62	-	-	-	188	-	-	80	-	-	-	71
Total,	122,185	1,108,835	961,437	724,635	2,846	25,770	429	447	-	26,603	67	-	12,877	323	169	1,571	
26. RENFREW.																	
Cathcart,	16,509	189,503	166,721	157,518	-	1,589	43	-	-	5,864	43	-	508	2	-	141	1
Eaglesham,	1,207	14,959	14,091	8,005	-	319	12	-	-	183	-	-	234	-	-	26	2
Eastwood,	16,042	97,893	77,960	74,238	1,950	3,306	112	263	-	4,313	-	-	697	-	-	206	3
Erskine,	1,691	19,727	16,268	11,479	-	226	29	-	-	538	-	-	224	-	-	32	4
Greenock,	63,512	393,634	316,680	316,680	22,505	16,230	-	-	-	12,187	-	-	2,778	344	-	817	5
Houston,	1,946	14,863	12,066	7,701	-	404	8	-	-	434	-	-	313	-	1	1	6
Inchinnan	567	6,323	5,686	5,686	-	101	10	-	-	145	-	-	123	-	-	-	7
Innerkip and Gourock,	6,541	64,319	52,610	52,610	-	938	50	165	-	1,777	-	-	251	7	3	18	8
Kilbarchan,	7,111	46,318	36,595	36,595	2,925	1,265	88	248	-	1,211	-	-	447	4	-	50	9
Kilmalcolm,	3,649	45,246	37,555	32,086	2,312	685	12	217	-	868	-	-	292	1	-	5	10
Lochwinnoch,	3,477	32,515	25,551	18,062	1,600	656	55	158	-	705	-	-	389	-	92	18	11
Mearns,	3,426	25,742	21,517	16,785	-	922	20	-	-	642	-	-	388	-	-	1	12
Neilston,	11,374	61,527	49,555	49,555	2,700	3,714	89	155	-	1,986	26	-	976	-	-	142	13
Paisley,	84,000	445,640	347,884	347,884	7,450	14,454	93	74	-	15,764	98	-	3,844	117	-	626	14
Port-Glasgow,	14,708	61,397	50,563	50,062	-	3,299	-	-	-	2,570	-	-	569	5	-	76	15
Renfrew,	9,307	77,909	58,203	54,250	-	1,450	56	226	-	2,629	30	-	462	-	-	49	16
Total,	245,067	1,597,515	1,289,505	1,239,196	41,442	49,558	677	1,506	-	51,816	197	-	12,495	480	96	2,208	

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans) and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
49	-	-	-	76	19	2	-	-	-	-	-	-	48	-	-	-	-	69
50	-	-	-	265	115	-	-	* 5	-	-	-	-	157	-	3	-	-	280
51	-	-	8	1,290	692	13	-	-	-	-	-	-	468	-	10	-	-	1,183
52	-	-	7	1,066	438	10	-	-	-	3	-	-	560	-	10	-	-	1,021
53	-	-	-	320	157	6	-	-	-	-	-	-	142	-	5	-	-	310
54	-	-	-	463	119	10	-	-	-	-	-	-	321	-	5	-	-	455
55	-	-	6	822	495	6	-	-	-	-	-	-	298	-	8	-	-	807
56	-	-	-	176	43	-	-	-	-	-	-	-	129	-	4	-	-	176
57	-	-	-	512	202	8	-	-	-	-	-	-	260	-	14	-	-	484
58	62	-	5	1,896	1,162	16	49	† 1	-	-	-	-	948	-	11	46	35	2,268
59	5	-	-	378	122	6	15	-	-	-	-	-	252	-	3	-	10	408
60	-	-	-	755	493	12	-	-	-	-	-	-	245	-	-	-	-	750
61	-	-	269	15,528	7,899	-	-	-	-	-	-	-	7,323	-	100	60	10	15,392
62	-	-	4	863	319	6	-	-	-	-	-	-	327	-	4	1	1	658
63	-	6	13	1,259	789	9	-	-	-	-	-	-	425	-	-	-	-	1,223
64	-	-	1	648	426	10	-	-	-	-	-	-	205	-	5	-	-	646
65	-	-	-	231	79	5	-	-	-	-	-	-	130	-	5	-	-	219
66	-	-	-	377	161	7	-	-	-	-	8	-	264	-	3	-	-	443
67	-	35	-	705	342	8	-	-	-	-	-	-	411	-	12	-	-	773
68	-	19	1	1,005	517	8	-	-	-	-	-	-	445	-	16	-	-	986
69	-	-	-	687	364	10	-	-	-	-	-	-	280	-	4	-	-	658
70	-	-	-	251	152	3	-	-	-	-	-	-	108	-	3	-	-	266
71	-	-	-	330	159	5	-	-	-	-	-	-	210	-	4	-	-	378
	350	113	542	71,261	36,250	655	567	99	-	20	113	-	31,696	-	622	347	103	70,472
1	-	-	264	8,454	2,280	284	-	‡ 7	-	-	-	-	5,725	-	133	-	-	8,429
2	-	-	-	774	539	11	-	-	-	-	-	-	222	-	7	-	-	779
3	446	-	30	9,373	3,975	114	388	-	-	-	-	-	4,582	-	103	150	69	9,381
4	-	-	2	1,051	332	16	-	-	-	-	-	-	650	-	31	-	-	1,029
5	-	-	489	32,845	16,633	-	-	-	-	-	-	-	12,256	-	254	2,976	1,095	33,214
6	-	-	4	1,165	580	17	-	† 2	-	-	-	-	500	-	18	-	-	1,117
7	-	-	-	379	171	13	-	-	-	11	-	-	202	-	14	-	-	411
8	128	-	-	3,337	1,222	54	209	-	-	-	-	-	1,833	-	67	69	2	3,456
9	204	-	20	3,537	1,542	110	137	-	-	-	-	-	1,325	-	40	163	89	3,406
10	45	-	3	2,128	739	16	169	-	-	-	-	-	850	-	59	125	67	2,025
11	119	-	12	2,204	894	19	96	-	-	-	-	-	800	-	43	100	55	2,007
12	-	-	-	1,973	1,342	20	-	-	-	-	-	-	750	-	15	-	-	2,127
13	282	-	-	7,370	4,223	66	325	* 28	-	12	-	-	2,100	-	51	150	77	7,032
14	308	-	1,636	37,014	23,754	49	411	‖ 15	-	93	-	-	16,058	-	404	283	156	41,223
15	-	-	-	6,519	4,161	-	-	-	-	-	-	-	2,515	-	58	-	-	6,734
16	-	-	27	4,929	1,934	77	38	* 23	-	-	-	-	2,800	-	33	-	-	4,905
	1,532	-	2,487	123,052	64,321	866	1,773	75	-	116	-	-	58,168	-	1,330	4,016	1,610	127,275

* Maintenance of Roads. † Rights of Way. ‡ Maintenance of Roads, £1; Miscellaneous, £6. ‖ Miscellaneous.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
27. ROSS & CROMARTY.																	
Alness,	1,089	7,897	5,508	3,939	-	329	8	-	-	247	-	-	130	-	5	-	1
Applecross,	1,786	4,457	4,457	3,607	-	789	17	-	-	161	33	-	270	-	-	-	2
Avoch,	1,817	7,256	5,713	3,317	-	331	14	-	-	140	-	-	208	-	-	1	3
Barvas,	6,494	3,040	2,801	1,223	1,506	1,297	27	-	-	112	-	-	407	-	-	-	4
Contin,	1,436	19,228	16,934	14,836	-	330	25	-	-	386	-	-	136	-	-	10	5
Cromarty,	2,007	7,562	6,554	4,438	-	568	12	-	-	239	-	-	337	-	-	1	6
Dingwall,	2,576	16,052	13,242	11,601	640	737	25	73	-	393	6	-	207	7	-	-	7
Edderton,	642	4,900	4,270	2,888	† 200	267	8	-	-	146	88	-	95	-	-	7	8
Fearn,	1,900	8,180	7,213	3,454	-	555	6	6	-	198	-	-	375	8	-	35	9
Fodderty,	1,897	15,308	13,242	10,760	315	795	49	49	-	312	-	-	210	-	-	2	10
Gairloch,	4,181	11,598	10,436	8,392	-	754	20	-	-	502	-	-	437	-	-	-	11
Glenshiel,	394	2,738	2,601	1,593	-	259	13	-	-	88	-	-	92	-	-	8	12
Killearnan,	951	5,243	4,634	2,372	-	362	8	-	-	80	15	-	226	-	-	-	13
Kilmuir-Easter,	1,024	5,922	5,250	3,201	-	382	9	-	-	130	-	-	155	-	-	27	14
Kiltearn,	1,301	10,084	7,950	5,115	-	362	13	-	-	183	-	-	188	-	11	-	15
Kincardine,	1,417	12,774	11,385	9,559	-	698	22	22	-	436	87	-	183	-	-	1	16
Kintail,	588	4,920	4,642	3,980	-	531	8	-	-	106	-	-	123	-	-	-	17
Knockbain,	1,667	8,675	6,854	3,667	100	466	11	-	-	260		-	312	-	-	-	18
Lochalsh,	1,868	9,672	6,949	5,847	-	894	13	-	-	294	25	-	247	-	-	10	19
Lochbroom,	3,910	13,342	11,876	9,568	-	1,172	6	34	-	440	-	-	491	-	-	42	20
Lochcarron,	1,642	8,199	7,533	6,340	-	570	28	-	-	432	-	-	184	-		11	21
Loche,	4,676	3,427	3,193	2,526	1,506	1,408	43	-	-	256	-	-	365	-	-	-	22
Logie Easter,	870	5,010	4,450	2,257	-	268	-	-	-	198	7	-	194	-	-	-	23
Nigg,	980	5,805	5,226	2,308	-	498	5	-	-	50	-	-	263	4	-	-	24
Resolis,	1,339	5,923	4,442	2,040	-	493	11	-	-	151	27	-	277	-	-	8	25
Rosemarkie,	1,343	8,584	7,229	4,923	-	480	13	-	-	360	-	-	211	-	1	5	26
Rosskeen,	3,480	15,486	12,223	8,709	467	857	20	-	-	488	19	-	397	-	-	-	27
Stornoway,	11,799	23,580	21,116	19,266	4,517	2,758	79	1	-	1,260	42	-	534	76	-	-	28
Tain,	2,818	13,247	11,771	9,044	-	922	20	41	-	368	-	41	259	9	5	3	29
Tarbat,	1,703	6,475	5,825	3,115	-	457	9	-	-	142	-	26	287	3	15	21	30
Uig,	4,621	4,115	3,909	2,602	1,178	1,477	40	-	-	540	-	-	384	-	-	-	31
Urquhart,	2,328	9,697	3,524	4,292	-	916	31	-	-	328	54	-	573	-	-	10	32
Urray,	2,283	14,144	12,603	3,444	262	651	21	43	-	298	43	-	383	-	-	132	33
Total,	78,727	302,040	260,555	189,223	10,691	23,688	634	269	-	9,774	446	67	9,090	107	37	334	
28. ROXBURGH.																	
Ancrum,	1,241	12,708	10,807	5,722	-	267	10	-	-	303	-	-	202	-	-	16	1
Bedrule,	246	3,340	2,919	1,332	-	62	4	-	-	23	-	-	63	-	-	-	2
Bowden,	694	6,964	5,540	3,167	45	116	-	-	-	94	-	-	114	-	-	2	3
Castleton,	2,023	27,451	23,207	14,346	-	265	-	-	-	469	-	-	245	-	-	3	4
Cavers,	1,531	18,947	15,460	8,629	29	274	-	37	-	475	-	-	293	-	-	-	5
Crailing,	600	7,711	6,628	3,389	-	81	7	-	-	176	-	-	100	-	-	-	6
Eckford,	757	10,268	8,669	4,094	-	94	18	-	-	200	-	-	159	-	-	-	7

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† There was a Sinking Fund of £100 at the close of the year.

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Loans) and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	1	720	465	10	-	-	-	-	-	-	290	-	5	-	-	770
2	-	-	1	1,271	952	19	-	-	-	-	-	-	190	-	6	-	-	1,167
3	-	-	1	695	504	15	-	-	-	-	-	-	180	-	5	-	-	704
4	-	-	29	1,872	1,165	25	-	-	-	-	-	-	113	-	12	72	54	1,441
5	-	-	1	888	453	15	-	-	-	-	18	-	417	-	5	-	-	908
6	-	-	-	1,157	932	20	-	-	-	-	-	-	300	-	-	-	-	1,252
7	77	-	-	1,525	987	20	44	* 2	-	-	-	-	400	-	15	40	21	1,529
8	-	-	4	615	396	8	-	† 34	-	-	-	-	170	-	6	‡ 50	7	671
9	5	-	2	1,190	789	12	10	-	-	-	-	-	259	-	4	-	-	1,074
10	57	18	5	1,497	947	31	35	-	-	-	-	-	340	-	6	18	10	1,387
11	-	-	-	1,713	1,399	29	-	-	-	-	-	-	720	-	8	-	-	2,156
12	-	-	5	465	357	13	-	-	-	-	-	-	109	-	2	-	-	481
13	15	-	22	728	534	8	-	-	-	-	-	-	109	-	4	-	-	655
14	-	-	1	754	386	5	-	-	-	-	-	-	222	-	3	-	-	616
15	-	-	-	757	543	9	-	-	-	-	-	-	220	-	2	-	-	774
16	-	-	12	1,461	852	11	11	§ 115	-	-	-	-	450	-	7	-	-	1,446
17		-	25	798	588	9	-	-	-	-	-	-	104	-	3	-	-	704
18	-	-	1	1,050	714	10	-	‖ 5	-	-	-	-	320	-	9	50	5	1,113
19	-	-	1	1,484	1,079	14	-	¶ 10	-	-	-	-	300	-	7	-	-	1,410
20	-	-	8	2,193	2,080	34	40	-	-	-	-	-	600	-	10	-	-	2,714
21	-	-	3	1,228	641	11	-	‖ 7	-	-	-	-	456	-	5	-	-	1,120
22	-	-	22	2,094	1,317	27	-	-	-	-	75	-	185	-	9	72	54	1,739
23	-	-	-	667	339	10	-	* 3	-	-	-	-	261	-	2	-	-	615
24	-	-	-	820	633	6	-	-	-	-	-	-	99	-	2	-	-	740
25	-	-	1	968	658	13	-	‖ 41	-	-	-	-	200	-	5	-	-	917
26	-	-	1	1,071	621	13	-	-	-	-	-	-	400	-	5	-	-	1,039
27	-	-	48	1,829	1,358	20	-	* 38	-	-	-	-	600	-	11	16	15	2,058
28	30	-	18	4,798	2,954	61	52	** 57	-	-	-	-	1,200	-	35	217	161	4,737
29	26	-	4	1,698	1,171	18	59	-	21	-	-	-	400	-	21	-	-	1,690
30	-	-	1	961	794	12	-	-	25	-	-	-	182	-	5	-	-	1,018
31	-	75	6	2,522	1,324	31	-	-	-	-	-	-	150	-	10	72	54	1,641
32	16	-	3	1,981	1,512	23	26	¶ 136	-	-	-	-	420	-	10	-	-	2,127
33	8	-	1	1,530	796	20	10	¶ 126	-	-	-	-	342	-	15	19	11	1,339
	234	93	227	44,945	30,190	582	287	574	46	-	93	-	10,708	-	254	626	392	43,752
1	-	-	2	800	434	17	-	-	-	-	-	-	368	-	6	-	-	825
2	-	-	-	152	85	5	-	-	-	-	-	-	42	-	2	-	-	134
3	-	-	-	326	208	6	-	¶ 4	-	-	-	-	150	-	5	5	2	380
4	-	-	10	992	318	15	-	-	-	-	-	-	650	-	10	-	-	993
5	9	-	-	1,088	347	20	32	-	-	-	-	-	654	-	18	37	2	1,110
6	-	-	-	364	144	10	-	-	-	-	-	-	234	-	3	-	-	391
7	-	-	-	471	182	11	-	-	-	-	-	-	270	-	8	-	-	471

* Miscellaneous. † Maintenance of Roads, £27; Allotments, £7. ‡ Paid into Sinking Fund. § Maintenance of Roads, £114; Miscellaneous, £1. ‖ Rights of Way. ¶ Maintenance of Roads. ** Maintenance of Roads, £50; Miscellaneous, £7.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans). Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
ROXBURGH—*continued.*																	
Ednam,	581	7,139	6,193	3,040	-	96	5	-	-	97	-	-	97	-	-	-	8
Hawick,	20,556	90,703	68,578	62,904	48	3,072	131	198	-	2,167	-	-	905	4	-	131	9
Hobkirk,	631	8,074	7,236	3,495	1	92	6	-	-	97	6	-	78	-	-	-	10
Hownam,	223	5,656	4,910	2,013	-	36	7	-	-	86	-	-	71	-	-	-	11
Jedburgh,	4,814	34,641	28,489	20,022	600	1,260	45	100	-	985	-	-	499	8	-	77	12
Kelso,	4,780	33,578	25,753	21,050	-	1,136	16	-	-	842	-	-	434	-	-	219	13
Lilliesleaf,	649	6,742	5,695	2,803	2	158	9	-	-	194	-	-	114	-	-	-	14
Linton,	468	6,138	5,316	2,279	-	87	8	-	-	111	-	-	124	-	-	19	15
Mackerston,	401	4,926	4,199	2,025	-	74	5	-	-	74	-	-	55	-	-	9	16
Maxton,	473	6,937	6,019	3,882	-	86	5	-	-	106	-	-	50	-	-	-	17
Melrose,	4,882	43,837	34,205	25,333	† 360	1,403	61	-	-	701	-	-	517	-	14	66	18
Minto,	430	6,317	5,291	3,208	1	61	5	-	-	177	-	-	92	-	-	3	19
Morebattle,	846	10,738	9,150	4,108	-	74	-	-	-	176	-	-	173	-	-	-	20
Oxnam,	684	9,301	8,342	3,453	-	41	-	-	-	48	-	-	82	-	-	5	21
Roberton,	455	8,697	7,758	3,576	1	62	6	-	-	183	-	-	106	-	-	3	22
Roxburgh,	954	13,164	10,800	6,024	-	69	12	-	-	255	-	-	125	-	-	25	23
‡ Boswells,	962	10,554	8,187	5,640	-	101	-	-	-	72	-	-	96	-	-	-	24
Smailholm,	340	4,884	4,190	1,753	-	57	3	-	-	85	-	-	56	-	-	-	25
Southdean,	672	9,270	8,151	3,534	-	48	12	-	-	160	-	-	100	-	-	-	26
Sprouston,	1,006	11,620	9,950	4,773	-	122	8	-	-	204	-	-	158	-	-	-	27
Stitchel,	314	3,837	3,261	1,541	-	35	5	-	-	71	-	-	41	-	-	-	28
Teviothead,	453	8,295	7,438	3,074	-	109	-	-	-	75	-	-	122	-	-	3	29
Yetholm,	884	6,339	5,203	2,900	-	269	11	-	-	101	-	-	161	-	-	-	30
Total,	53,500	438,776	357,544	233,109	1,087	9,707	399	335	-	8,757	6	-	5,432	12	14	581	
29. SELKIRK.																	
Ashkirk,	479	6,108	5,413	2,413	1	55	8	-	-	157	-	-	69	-	-	-	1
Caddonfoot,	785	11,600	9,074	6,119	-	95	16	-	-	151	-	-	70	-	-	7	2
Ettrick,	414	9,067	8,110	3,481	-	75	6	-	-	152	-	-	176	-	-	-	3
Galashiels,	17,785	71,417	52,918	50,697	-	2,664	53	6	-	2,789	-	-	684	12	-	151	4
Kirkhope,	500	6,623	5,758	2,566	1	94		4	-	58	-	-	113	-	-	-	5
Selkirk,	7,238	40,517	34,730	29,367	90	763	66	-	-	1,151	-	-	323	5	-	14	6
Yarrow,	561	10,822	10,779	4,997	-	55	-	-	-	273	-	-	167	-	-	3	7
Total,	27,712	156,149	126,782	99,640	92	3,801	153	10	-	4,731	-	-	1,602	17	-	175	
30. STIRLING.																	
Airth,	1,325	12,105	10,131	10,131	-	169	34	-	-	338	-	-	182	-	9	-	1
Baldernock,	553	11,546	9,151	6,398	-	126	3	-	-	214	-	-	113	-	-	40	2
Balfron,	1,203	8,646	7,387	5,265	-	261	3	-	-	243	-	-	140	-	-	4	3
Bothkennar,	4,134	28,757	22,453	22,453	-	559	42	-	-	1,240	-	-	148	-	-	-	4
Buchanan,	658	9,797	8,507	6,265	27	130	7	-	-	223	-	-	77	-	-	-	5
Campsie,	5,338	33,956	26,323	18,056	1,004	1,303	-	97	-	873	97	-	482	-	35	3	6
Denny,	6,373	38,164	30,688	26,798	-	1,242	18	118	-	1,359	44	-	404	-	-	20	7
Drymen,	1,512	40,485	32,489	26,190	27	122	-	-	-	542	-	-	148	-	-	-	8
Dunipace,	1,716	11,692	9,708	7,715	-	443	-	-	-	443	-	-	205	-	-	13	9

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† There was a Sinking Fund of £18 at the close of the year.

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Loans) and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
8	-	-	-	295	117	8	-	-	-	-	-	-	142	-	2	-	-	269
9	170	-	41	6,819	3,788	103	306	† 3	-	-	-	-	2,252	-	30	76	4	6,562
10	-	-	14	293	102	7	-	-	-	-	-	-	151	-	3	2	-	265
11	-	-	-	200	53	5	-	-	-	-	-	-	120	-	3	-	-	181
12	87	-	-	3,011	1,505	26	82	-	-	-	-	-	1,050	-	20	50	25	2,758
13	131	-	12	2,790	1,657	30	138	-	-	-	-	-	900	-	20	-	-	2,745
14	-	-	-	475	186	9	-	-	-	-	-	-	250	-	4	3	-	452
15	-	-	-	349	179	9	-	-	-	-	-	-	158	-	4	-	-	350
16	-	-	-	217	93	5	-	-	-	-	-	-	90	-	2	-	-	190
17	-	-	-	247	102	8	-	-	-	-	-	-	129	-	4	-	-	243
18	56	-	28	2,846	1,567	29	43	-	-	-	200	-	806	-	-	‡ 18	14	2,677
19	-	-	* 50	388	115	8	-	-	-	-	-	-	** 266	-	7	2	-	398
20	-	-	2	425	145	11	-	-	-	-	-	-	260	-	7	-	-	423
21	-	-	13	189	80	5	-	-	-	-	-	-	100	-	3	-	-	188
22	-	-	-	360	88	8	-	-	-	-	-	-	258	-	3	2	-	354
23	-	-	-	486	166	10	-	-	-	-	-	-	320	-	9	-	-	505
24	-	-	-	269	154	10	-	§ 7	-	-	-	-	101	-	5	-	-	277
25	-	-	-	201	99	5	-	-	-	-	-	-	110	-	2	-	-	216
26	-	-	-	320	67	11	-	-	-	-	-	-	233	-	3	-	-	314
27	-	-	2	494	219	11	-	-	-	-	-	-	270	-	5	-	-	505
28	-	-	-	152	47	5	-	-	-	-	-	-	92	-	4	-	-	148
29	-	-	2	311	120	5	-	-	-	-	-	-	142	-	2	-	-	269
30	-	-	4	546	431	11	-	-	-	-	-	-	125	-	2	-	-	569
	453	-	* 180	25,876	12,798	423	601	14	-	-	200	-	10,688	-	196	195	47	25,162
1	-	-	-	289	52	11	-	-	-	-	-	-	207	-	3	2	-	275
2	-	-	-	339	82	10	-	-	-	-	-	-	177	-	5	-	-	274
3	-	-	-	409	155	9	-	-	-	-	-	-	240	-	9	-	-	413
4	-	200	52	6,611	3,558	51	7	† 2	-	-	-	-	2,690	-	84	-	-	6,392
5	4	-	-	277	157	5	14	-	-	-	-	-	127	-	3	2	-	308
6	106	-	16	2,444	1,023	37	188	-	-	-	-	-	1,244	-	10	15	4	2,521
7	-	-	4	502	155	11	-	-	-	-	-	-	300	-	4	-	-	470
	110	200	72	10,871	5,182	134	209	2	-	-	-	-	4,985	-	118	19	4	10,653
1	-	-	-	732	351	12	-	-	-	-	-	-	450	-	8	-	-	821
2	-	-	-	496	207	6	-	-	-	-	-	-	265	-	13	-	-	491
3	-	-	-	651	343	6	-	-	-	-	-	-	295	-	7	-	-	651
4	-	-	7	1,996	630	16	-	-	-	-	-	-	1,328	-	37	-	-	2,011
5	-	-	1	438	129	5	-	-	-	-	-	-	251	-	6	1	1	393
6	94	-	6	2,990	1,779	19	58	‖ 44	-	6	-	-	1,000	-	29	82	39	3,056
7	205	-	32	3,942	1,386	33	244	¶ 20	-	-	-	-	1,750	-	30	-	-	3,463
8	-	-	7	819	232	9	-	-	-	-	-	-	595	-	15	1	1	853
9	-	-	-	1,104	623	12	-	-	-	10	-	-	500	-	18	-	-	1,163

* Paid by the Heritors to the School Board as a retiring allowance to their late teacher.
† Miscellaneous. ‡ Paid into Sinking Fund. § Maintenance of Roads. ‖ Recreation Grounds.
¶ Maintenance of Roads, £13; Rights of Way, £5; Miscellaneous, £2.
** Includes £50 paid by the Heritors to the School Board as a retiring allowance to their late teacher.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outstanding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
STIRLING—*continued.*																	
Falkirk,	30,241	165,590	129,880	118,878	8,000	5,864	100	-	-	7,765	-	-	1,408	27	-	190	10
Fintry,	357	4,209	3,953	1,691	-	116	9	-	-	140	-	-	84	-	27	-	11
Gargunnock,	674	8,083	6,813	6,813	-	132	2	-	-	155	-	-	111	-	14	-	12
Killearn,	1,182	23,314	18,207	14,605	-	102	4	-	-	272	-	-	110	-	-	29	13
Kilsyth,	7,424	42,770	35,415	31,976	478	1,615	69	139	-	1,125	-	-	564	-	-	187	14
Kippen,	1,486	13,418	11,033	6,963	916	296	19	112	-	409	-	-	221	-	4	-	15
Larbert,	8,340	37,228	30,010	27,198	-	1,069	59	117	-	2,297	-	-	448	-	-	104	16
Logie,	4,252	36,993	29,772	29,772	180	355	27	-	-	878	-	-	205	1	-	20	17
Muiravonside,	3,671	29,950	24,708	21,132	738	477	24	72	-	1,117	-	-	249	-	31	15	18
Polmont,	4,949	38,933	30,221	26,710	-	820	34	-	-	1,776	-	-	228	-	-	49	19
St. Ninians,	6,739	61,279	50,480	50,480	-	1,330	-	238	-	1,713	-	-	699	-	-	99	20
Slamannan,	7,221	22,656	20,428	17,525	-	911	-	39	-	608	-	-	216	-	24	13	21
Stirling,	17,002	96,984	83,264	83,264	-	3,777	-	-	-	3,447	14	-	884	212	-	107	22
Strathblane,	1,671	23,806	18,574	16,403	-	215	-	-	-	355	-	-	98	-	-	15	23
Total,	118,021	800,361	649,595	582,681	11,370	21,454	454	932	-	28,032	155	-	7,424	240	144	908	
31. SUTHERLAND.																	
Assynt,	2,551	5,983	5,932	4,675	-	778	22	-	-	534	-	-	299	-	-	-	1
Clyne,	1,713	7,909	7,415	6,354	-	456	-	29	-	413	-	-	132	-	4	53	2
Creich,	2,013	10,901	9,722	7,498	-	639	3	18	-	527	35	-	276	-	-	-	3
Dornoch,	2,331	9,834	8,851	6,353	-	541	-	-	-	326	21	-	267	-	-	46	4
Duirness,	960	4,176	4,104	2,711	-	563	-	-	-	257	28	-	228	-	-	-	5
Edrachillis,	1,409	4,644	4,584	3,838	-	524	-	-	-	319	-	-	164	-	-	-	6
Farr,	2,750	11,631	11,175	8,264	-	1,210	-	-	-	649	-	-	479	-	-	-	7
Golspie,	1,451	7,905	7,282	5,907	-	373	-	-	-	403	14	-	147	1	-	5	8
Kildonan,	1,828	13,567	12,376	10,215	-	687	-	-	-	505	-	-	237	1	-	3	9
Lairg,	1,169	7,236	6,771	5,053	-	293	-	-	-	220	12	-	121	-	-	3	10
Loth,	528	2,860	2,574	1,653	-	211	-	-	-	136	-	-	97	-	-	-	11
Rogart,	1,268	5,396	4,990	3,540	-	473	-	-	-	272	101	-	197	-	-	32	12
Tongue,	1,925	4,080	3,986	2,884	-	349	-	-	-	429	-	-	343	-	-	5	13
Total,	21,896	96,122	89,762	68,940	-	7,597	25	47	-	4,990	211	-	2,987	2	4	147	
32. WIGTOWN.																	
Glasserton,	1,154	11,809	10,572	4,542	-	259	16	-	-	304	-	-	193	-	-	-	1
Inch,	3,981	23,322	21,076	14,534	-	1,298	21	-	-	797	-	-	370	-	-	23	2
Kirkcolm,	1,705	11,014	10,772	4,755	-	333	-	-	-	140	-	-	325	-	-	-	3
Kirkinner,	1,455	14,107	12,526	5,840	-	423	19	-	-	362	-	-	360	-	-	-	
Kirkmaiden,	2,192	12,905	12,704	5,977	-	581	-	19	-	645	-	-	454	9	11	7	5
Kirkowen,	1,263	9,259	8,060	4,801	-	266	13	-	-	214	-	-	187	-	1	-	6
Leswalt,	2,320	11,510	11,369	6,802	-	518	12	-	-	362	-	-	221	-	-	-	7
Luce, New,	588	10,105	8,354	5,862	-	184	8	-	-	94	-	-	107	-	-	-	8
Luce, Old,	2,517	20,401	18,964	11,268	-	661	35	-	-	391	-	-	320	-	-	-	9
Mochrum,	2,166	13,478	13,001	7,073	-	777	-	-	-	444	-	-	319	-	4	2	10
Penninghame,	3,593	24,541	21,334	15,328	-	739	47	4	-	630	-	-	323	-	-	35	11
Portpatrick,	1,219	7,071	6,687	3,952	100	474	11	-	-	292	-	-	218	-	-	-	12

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans) and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Payments to other Local Authorities. Out of Poor Rate. Election Expenses.	Payments to other Local Authorities. Out of Poor Rate. To other Parishes in consequence of Determinations as to Boundaries.	Payments to other Local Authorities. Under Valuation of Lands Act.	Payments to other Local Authorities. Under Section 44 of Education Act.	Payments to other Local Authorities. Other Payments to Local Authorities.	Cost of Collection of School Rate.	Loans. Instalment Repaid.	Loans. Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
10	900	-	181	16,435	7,480	52	820	* 26	-	-	-	-	8,380	-	234	-	200	17,192
11	-	-	-	376	251	10	-	-	-	-	-	-	160	-	5	-	-	426
12	-	-	2	416	208	4	-	† 4	-	-	-	-	185	-	4	-	-	405
13	-	-	-	517	245	6	-	-	-	-	-	-	300	-	8	-	-	559
14	216	-	23	3,938	2,072	45	221	‡ 35	-	13	-	-	1,180	-	33	65	20	3,684
15	24	-	1	1,086	349	10	43	-	-	-	-	-	500	-	9	151	34	1,096
16	-	-	8	4,122	1,478	47	11	§ 3	-	-	-	-	2,400	-	81	-	-	4,020
17	97	-	-	1,583	569	26	39	‖ 8	-	-	-	-	940	-	17	-	7	1,606
18	85	-	44	2,114	800	20	65	§ 2	-	-	-	-	1,200	-	20	55	24	2,186
19	-	-	-	2,907	1,045	28	-	¶ 2	-	-	-	-	1,816	-	48	-	-	2,939
20	-	-	18	4,097	2,122	50	32	-	-	-	-	-	1,800	-	47	-	-	4,051
21	68	-	5	1,884	1,036	23	98	-	-	-	-	-	650	-	-	-	-	1,807
22	-	-	31	8,472	5,152	-	-	¶ 3	-	3	-	-	3,650	-	45	-	-	8,853
23	-	-	2	685	392	11	-	-	-	-	-	-	354	-	-	-	-	757
	1,689	-	368	61,800	28,879	450	1,631	147	-	32	-	-	29,949	-	714	355	326	62,483
1	-	-	-	1,633	1,007	17	-	-	-	-	-	-	422	-	6	-	-	1,452
2	10	-	36	1,133	627	9	25	** 39	-	-	-	-	450	-	5	-	-	1,155
3	-	-	30	1,528	847	14	-	†† 29	11	-	-	-	583	-	9	-	-	1,493
4	-	-	24	1,225	732	11	-	‡‡ 16	-	-	-	-	390	-	10	-	-	1,149
5	-	-	-	1,076	749	8	-	§§ 19	-	-	-	-	365	-	4	-	-	1,145
6	-	-	4	1,011	621	18	-	-	-	-	-	-	300	-	5	-	-	944
7	-	140	1	2,479	1,493	10	2	§§ 10	-	-	-	-	750	-	13	-	-	2,278
8	-	-	11	954	483	10	-	§§ 11	-	-	-	-	420	-	14	-	-	938
9	-	-	19	1,452	859	10	-	§§ 28	-	-	-	-	520	-	5	-	-	1,422
10	-	-	19	668	380	9	-	§§ 15	-	-	-	-	250	-	5	-	-	659
11	-	-	35	479	253	3	-	‖‖ 38	-	-	-	-	160	-	2	-	-	456
12	-	-	-	1,075	645	10	-	§§ 113	-	-	-	-	320	-	3	-	-	1,091
13	-	-	-	1,626	1,193	-	-	-	-	-	-	-	400	-	-	-	-	1,593
	10	140	179	16,339	9,889	129	27	318	11	-	-	-	5,320	-	81	-	-	15,775
1	-	-	-	772	405	11	-	† 3	-	-	-	-	550	-	5	-	-	974
2	26	-	1	2,536	1,084	33	41	-	-	14	-	-	1,330	-	33	-	-	2,535
3	-	-	-	798	591	17	-	-	-	-	-	-	257	-	10	-	-	875
4	6	-	-	1,170	662	16	15	¶¶ 119	-	-	-	-	479	-	16	-	-	1,307
5	9	-	-	1,735	785	18	50	-	-	-	-	-	775	-	15	-	-	1,643
6	-	-	-	681	403	16	-	*** 7	-	-	-	-	257	-	8	-	-	691
7	-	-	8	1,121	795	12	-	-	-	-	-	-	406	-	10	-	-	1,223
8	-	-	3	396	249	10	-	-	-	-	-	-	120	-	5	-	-	384
9	10	-	-	1,417	858	21	28	-	-	-	-	-	500	-	8	-	-	1,415
10	3	-	9	1,558	709	24	4	††† 15	-	-	-	-	658	-	10	-	-	1,420
11	23	-	-	1,801	894	26	33	-	-	-	-	-	711	-	25	-	-	1,689
12	15	-	-	1,010	617	10	66	-	-	-	-	-	320	-	5	-	-	1,018

* Maintenance of Roads, £14; Miscellaneous, £12. † Rights of Way. ‡ Maintenance of Roads, £29; Miscellaneous, £6.
§ Maintenance of Roads. ‖ Rights of Way, £3; Miscellaneous, £5. ¶ Miscellaneous. ** Maintenance of Roads, £17; Allotments, £22.
†† Allotments, £28; Miscellaneous, £1. ‡‡ Maintenance of Roads, £10; Miscellaneous, £6. §§ Maintenance of Roads.
‖‖ Maintenance of Roads, £13; Allotments, £23; Miscellaneous, £2. ¶¶ Allotments, £89; Miscellaneous £30. *** Buildings. ††† Allotments.

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PART I.—Parish, Population, Valuation, Receipts (other than from

COUNTY AND PARISH.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value. * In respect of Ownership.	Annual Rateable Value. * In respect of Occupancy.	Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans.) Assessments. Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Imperial Subventions and Payments. Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Other. Revenue from Mortifications.	Contributions by, or Sums received from, Relative of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
WIGTOWN—*continued*																	
Sorby,	1,563	14,229	12,610	7,032	-	201	-	-	-	226	-	-	191	-	-	5	13
Stoneykirk,	2,703	17,829	17,749	7,774	-	736	13	-	-	544	-	-	493	-	-	15	14
Stranraer,	3,158	15,985	14,208	14,208	-	1,015	-	-	-	564	-	-	123	15	10	16	15
Whithorn,	2,574	16,750	15,168	8,492	23	657	-	51	-	488	-	-	366	-	-	-	16
Wigtown,	1,911	11,668	10,145	6,351	72	451	25	37	-	459	-	-	224	9	18	4	17
Total,	36,062	245,983	225,999	134,591	195	9,573	220	111	-	6,956	-	-	4,794	33	44	107	
33. ZETLAND.																	
Bressay,	802	1,253	925	471	101	207	5	-	-	52	-	-	141	-	-	2	1
Delting,	1,512	1,964	1,473	725	158	303	4	-	-	100	-	-	235	-	-	11	2
Dunrossness	3,752	3,919	2,939	1,478	308	437	10	-	-	28	-	-	291	-	-	-	3
Fetlar,	363	782	587	254	71	54	2	-	-	25	-	-	59	-	-	-	4
Lerwick,	5,757	17,141	12,855	12,066	1,590	1,063	19	-	-	337	-	-	246	41	-	28	5
Nesting, &c.,	2,589	2,112	1,529	754	197	443	19	-	-	168	-	-	336	-	-	43	6
North Mavine,	2,197	2,376	1,782	971	167	359	6	-	-	159	-	-	235	-	-	1	7
Sandsting,	2,562	2,362	1,771	925	191	331	5	-	-	66	-	-	236	-	-	9	8
Tingwall,	2,329	5,405	4,054	2,570	337	778	13	-	-	176	-	-	361	-	-	53	9
Unst,	2,280	4,312	3,181	1,885	314	460	10	-	-	182	-	-	264	-	-	55	10
Walls and Sandness,	2,057	1,781	1,335	689	153	535	9	-	-	98	-	-	250	-	-	12	11
Yell,	2,511	3,165	2,373	1,312	296	473	7	-	-	172	-	-	352	-	-	1	12
Total,	28,711	46,572	34,804	24,100	3,883	5,443	109	-	-	1,563	-	-	3,106	41	-	215	

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.

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Loans and Expenditure (not defrayed out of Loans)—*continued.*

	Receipts.				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
13	-	-	2	625	300	13	-	-	-	-	-	-	280	-	9	-	-	602
14	-	-	-	1,801	959	20	-	-	-	-	-	-	650	-	10	-	-	1 639
15	-	-	3	1,746	1,168	-	-	-	-	-	-	-	570	-	15	-	-	1,753
16	25	-	-	1,587	880	28	30	* 2	-	-	-	-	590	-	15	28	2	1,565
17	23	-	-	1,250	650	21	20	-	-	-	-	-	450	-	17	36	4	1,198
	140	-	26	22,004	12,009	291	287	146	-	14	-	-	8,903	-	216	59	6	21,931
1	-	-	-	407	283	5	-	-	-	-	12	-	60	-	-	5	4	369
2	-	-	8	661	480	5	-	-	-	14	-	-	140	-	-	8	6	653
3	-	-	-	766	708	16	-	-	-	-	-	-	44	-	6	16	12	802
4	-	-	-	140	86	2	-	-	-	-	-	-	30	-	-	3	2	123
5	80	12	16	1,842	1,261	26	56	-	-	-	-	-	350	-	18	78	66	1,855
6	-	-	-	1,059	869	29	-	-	-	-	-	-	210	-	-	8	6	1,122
7	-	-	-	760	522	7	-	-	-	-	-	-	180	-	4	10	7	730
8	-	-	7	704	558	7	-	-	-	-	-	-	100	-	3	9	7	684
9	-	-	-	1,381	1,017	10	-	-	-	-	-	-	200	-	7	22	16	1,272
10	-	-	-	971	663	8	-	-	-	-	-	-	220	-	6	17	13	927
11	-	-	4	908	554	9	-	-	-	4	-	-	132	-	1	7	5	712
12	-	-	1	1,006	723	10	-	-	-	-	-	-	248	-	7	13	10	1,011
	80	12	36	10,605	7,724	134	56	-	-	18	12	-	1,914	-	52	196	154	10,260

* Miscellaneous.

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PART I.—SUMMARY, COUNTY, POPULATION, VALUATION, RECEIPTS (other than

COUNTIES.	Population in 1891.	Gross Rental as in Valuation Roll.	Annual Rateable Value.		Loans outst'nding at the close of the year.	RECEIPTS (other than from Loans).											
						Assessments.							Imperial Subventions and Payments.		Other		
			* In respect of Ownership.	* In respect of Occupancy.		Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Under Valuation of Lands Act.	Under Education Act.	Under Local Government Act, 1894.	Under Public Libraries Act.	Out of Local Taxation Account.	Treasury Contributions in lieu of Rates.	Revenue from Mortifications.	Contributions by, or Sums received from, Relatives of Paupers.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Aberdeen,	286,977	1,751,753	1,520,117	1,180,592	9,076	54,148	714	442	-	63,462	233	33	25,868	522	473	1,995	1
Argyll,	74,085	534,357	459,108	359,815	† 1,803	23,651	441	384	-	15,930	24	-	11,843	36	38	590	2
Ayr,	226,386	1,572,149	1,265,255	1,044,997	14,327	43,335	740	2,196	-	35,814	232	-	16,706	90	334	2,143	3
Banff,	61,684	263,508	221,406	152,018	2,379	10,956	287	267	-	7,498	-	-	6,014	21	19	367	4
Berwick,	32,290	312,229	271,139	151,400	420	5,576	334	107	-	5,943	7	-	4,733	16	58	199	5
Bute,	18,404	146,063	136,247	121,121	400	3,519	51	-	-	3,869	27	-	1,530	15	2	264	6
Caithness,	37,177	141,916	118,186	78,768	558	10,926	218	222	242	5,738	133	145	5,532	75	16	45	7
Clackmannan,	33,140	161,651	129,814	121,529	1,494	4,294	50	224	-	5,255	-	-	1,494	10	5	260	8
Dumbarton,	98,014	684,134	553,747	524,241	13,347	17,347	656	1,091	-	20,162	537	-	4,670	40	219	737	9
Dumfries,	74,245	628,683	517,958	346,358	1,982	13,081	420	770	-	13,838	55	-	8,323	49	69	132	10
Edinburgh,	433,552	3,870,092	3,259,190	3,104,316	5,377	90,397	537	480	230	130,549	298	-	23,144	1,719	481	3,012	11
Elgin,	43,471	247,962	208,362	159,987	1,759	10,669	263	292	27	7,603	-	-	4,941	30	6	536	12
Fife,	190,365	1,296,434	1,043,325	913,963	12,395	27,898	870	2,316	62	35,455	422	-	13,073	66	700	2,052	13
Forfar,	277,735	1,670,472	1,356,383	1,217,512	‡35,307	60,303	734	224	-	56,101	69	-	18,998	423	445	1,483	14
Haddington,	37,377	335,078	281,264	225,671	2,491	6,619	224	269	-	7,349	71	-	4,843	66	198	305	15
Inverness,	90,760	462,804	398,228	331,431	3,803	26,105	379	48	-	15,631	230	-	10,760	375	33	323	16
Kincardine,	32,551	250,367	208,454	151,648	1,924	4,267	178	185	-	6,418	16	-	3,473	25	69	215	17
Kinross,	6,673	67,014	57,985	46,354	150	978	-	82	-	958	-	-	769	-	104	154	18
Kirkcudbright,	39,985	353,578	306,501	192,434	† 2,000	8,937	313	154	-	7,644	8	-	5,449	42	29	132	19
Lanark,	1,091,644	7,577,083	6,016,668	5,783,792	‖109,913	242,325	2,051	671	-	261,668	1,100	-	53,683	1,795	313	6,920	20
Linlithgow,	53,532	390,337	321,217	282,162	9,562	10,335	323	1,281	103	9,977	79	-	3,393	31	98	208	21
Nairn,	8,516	50,149	41,481	33,230	1,268	1,880	49	94	-	1,404	12	-	956	4	-	172	22
Orkney,	30,453	78,305	65,573	38,244	1,028	5,334	81	-	-	2,049	-	-	3,509	26	4	130	23
Peebles,	14,750	145,582	120,432	89,542	-	2,500	79	30	-	3,568	-	-	1,365	3	28	120	24
Perth,	122,185	1,108,835	961,437	724,635	2,846	25,770	429	447	-	28,603	67	-	12,877	323	169	1,571	25
Renfrew,	245,067	1,597,515	1,289,505	1,239,196	41,442	49,558	677	1,506	-	51,816	197	-	12,495	480	96	2,208	26
Ross and Cromarty,	78,727	302,040	260,555	189,223	¶10,691	23,633	634	269	-	9,774	446	67	9,090	107	37	334	27
Roxburgh,	53,500	438,776	357,544	233,109	**1,087	9,707	399	335	-	8,757	6	-	5,432	12	14	581	28
Selkirk,	27,712	156,149	126,782	99,640	92	3,801	153	10	-	4,731	-	-	1,602	17	-	175	29
Stirling,	118,021	800,361	649,595	582,681	11,370	21,454	454	932	-	28,032	155	-	7,424	240	144	908	30
Sutherland,	21,896	96,122	89,762	68,940	-	7,597	25	47	-	4,990	211	-	2,987	2	4	147	31
Wigtown,	36,062	245,983	225,299	134,591	195	9,573	220	111	-	6,956	-	-	4,794	33	44	107	32
Zetland,	28,711	46,572	34,804	24,100	3,883	5,443	109	-	-	1,563	-	-	3,106	41	-	215	33
Total	4,025,647	27,784,053	22,873,823	19,947,240	304,369	841,966	13,092	15,486	664	869,105	4,635	245	294,876	6,734	4,249	23,740	

* These values are ascertained in terms of the Poor Law Act, 1845, and the Agricultural Rates, &c. (Scotland) Act, 1896, respectively.
† There was a Sinking Fund of £20 at the close of the year.
‡ There was a Sinking Fund of £13 at the close of the year.
‖ There was a Sinking Fund of £105 at the close of the year.
¶ There was a Sinking Fund of £100 at the close of the year.
** There was a Sinking Fund of £18 at the close of the year.

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from Loans) and EXPENDITURE (not Defrayed out of Loans).

	Receipts				EXPENDITURE (not defrayed out of Loans).													
										Payments to other Local Authorities.						Loans.		
										Out of Poor Rate.								
	Burial Grounds Revenue other than Assessment.	From other Parishes in consequence of Determinations as to Boundaries.	All other Sources.	Total.	Under Poor Law Acts.	Under Registration of Births, &c., Acts.	Under Burial Grounds Act.	Out of Special Parish Fund under Local Government Act, 1894.	Under Public Libraries Act.	Election Expenses.	To other Parishes in consequence of Determinations as to Boundaries.	Under Valuation of Lands Act.	Under Section 44 of Education Act.	Other Payments to Local Authorities.	Cost of Collection of School Rate.	Instalment Repaid.	Interest.	Total.
	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	615	40	2,576	151,121	76,306	1,025	750	232	48	-	238	-	69,646	-	860	1,108	341	150,554
2	656	185	402	54,180	31,223	496	751	258	-	-	50	-	18,009	-	522	* 131	65	51,505
3	1,337	-	1,347	104,774	57,456	995	2,400	153	-	32	-	-	38,752	506	887	832	329	102,342
4	303	-	235	25,967	16,531	312	947	51	3	4	15	-	8,902	-	149	99	75	27,088
5	161	-	43	17,177	8,516	326	166	43	-	-	-	-	7,512	-	168	75	19	16,825
6	153	-	102	9,582	4,925	64	170	26	-	2	-	-	4,125	-	98	-	15	9,425
7	262	64	151	23,769	13,880	190	615	319	172	41	204	243	6,738	40	145	70	22	22,679
8	329	30	113	12,064	5,384	150	545	36	-	8	30	-	5,404	-	123	269	64	12,013
9	1,133	-	342	46,934	20,995	618	1,750	368	-	75	-	-	21,440	-	490	758	415	46,909
10	494	-	358	37,589	18,847	477	1,114	19	-	-	-	-	15,976	-	308	353	77	37,166
11	596	235	4,606	256,284	114,851	599	678	225	-	145	235	340	133,839	-	1,481	431	177	253,001
12	372	-	101	24,840	14,637	268	338	-	-	-	-	34	8,694	-	195	425	78	24,669
13	1,879	195	397	35,385	39,789	911	3,089	743	-	19	195	63	33,224	309	858	916	371	85,487
14	316	39	2,501	142,136	77,845	776	775	169	-	-	39	-	58,718	-	607	† 1,986	1,033	141,948
15	454	-	79	20,477	10,358	309	364	29	-	22	-	-	8,863	-	233	138	67	20,883
16	-	20	782	54,686	37,148	604	12	263	-	20	155	-	17,936	-	338	308	142	56,926
17	95	213	191	15,345	6,958	231	319	48	-	9	-	-	7,641	-	182	76	39	15,498
18	47	-	3	3,095	1,574	38	125	-	-	-	-	-	1,153	-	51	50	7	2,998
19	117	-	10	22,835	12,223	343	122	8	-	-	-	-	9,120	-	193	‡ 235	74	22,318
20	4,051	10	5,608	580,195	287,296	2,636	3,397	1,164	-	135	-	-	266,258	-	2,363	§ 6,133	2,196	572,078
21	338	-	110	26,776	12,870	304	1,347	156	-	6	-	143	10,413		208	736	323	26,506
22	144	-	5	4,720	2,369	47	123	49	-	1	-	-	1,537	-	20	32	17	4,695
23	-	-	139	11,322	8,683	129	1	-	-	4	-	-	2,666	-	124	198	49	11,854
24	250	-	45	7,988	3,350	140	779	-	-	4	10	-	4,029	-	71	-	-	8,383
25	350	113	542	71,261	36,250	655	567	99	-	20	113	-	31,696	-	622	347	103	70,472
26	1,532	-	2,487	123,052	64,321	866	1,773	75	-	116	-	-	53,168	-	1,330	4,016	1,610	127,275
27	234	93	227	44,945	30,190	582	287	574	46	-	93	-	10,708	-	254	‖ 626	392	43,752
28	453	-	180	25,876	12,798	423	601	14	-	-	200	-	10,688	-	196	¶ 195	47	25,162
29	110	200	72	10,871	5,182	134	209	2	-	-	-	-	4,985	-	118	19	4	10,653
30	1,689	-	368	61,800	28,879	450	1,631	147	-	32	-	-	29,949	-	714	355	326	62,483
31	10	140	179	16,339	9,889	129	27	318	11	-	-	-	5,320	-	81	-	-	15,775
32	140	-	26	22,004	12,009	291	287	146	-	14	-	-	8,903	-	216	59	6	21,931
33	80	12	36	10,605	7,724	134	56	-	-	18	12	-	1,914	-	52	196	154	10,260
	20,200	1,589	**24,363	2,125,944	1,092,251	15,652	26,115	††5,734	280	727	1,589	823	922,926	855	14,752	21,172	8,637	2,111,513

* Includes £10 paid into Sinking Fund.
† Includes £13 paid into Sinking Fund. In addition to the Instalment of £1973, a sum of £1703 was repaid out of Sinking Fund.
‡ Includes £20 paid into Sinking Fund. § Includes £35 paid into Sinking Fund.
‖ Includes £50 paid into Sinking Fund. ¶ Includes £18 paid into Sinking Fund. ** Includes Sale of Property, £365.
†† Maintenance of Roads, £2,653; Buildings, £280; Rights of Way, £439; Recreation Grounds, £898; Land Leased for Allotment or Common Pasture, £528; Miscellaneous, £936.

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PART II.—LOAN TRANSACTIONS.

County and Parish.	Borrowed during the year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings. 1.	Burial Grounds. 2.	Under the Local Government (Scotland) Act, 1894. 3.	Total. 4.	Parochial Buildings. 5.	Burial Grounds. 6.	Under the Local Government (Scotland) Act, 1894. 7.	Total. 8.	Parochial Buildings. 9.	Burial Grounds. 10.	Under the Local Government (Scotland) Act, 1894. 11.	Total. 12.	Parochial Buildings. 13. Instalment.	Parochial Buildings. 13. Interest.	Burial Grounds. 14. Instalment.	Burial Grounds. 14. Interest.	Under the Local Government (Scotland) Act, 1894. 15. Instalment.	Under the Local Government (Scotland) Act, 1894. 15. Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
ABERDEEN.																		
Aberdeen,	-	-	-	-	-	-	-	-	4,630	-	-	4,630	530	168	-	-	-	-
Alford,	-	-	-	-	-	-	-	-	-	322	-	322	-	-	22	13	-	-
Deer, New,	-	-	-	-	-	-	-	-	-	650	-	650	-	-	65	28	-	-
Ellon,	-	-	-	-	-	-	-	-	-	675	-	675	-	-	37	25	-	-
Fraserburgh,	-	-	-	-	-	-	-	-	-	910	-	910	-	-	134	37	-	-
Glenbucket,	-	-	-	-	-	-	-	-	75	-	-	75	75	2	-	-	-	-
Insch,	-	-	-	-	-	9	-	9	-	408	-	408	-	-	22	11	-	-
King Edward,	-	-	-	-	-	-	-	-	10	311	-	321	10	1	22	13	-	-
Lumphanan,	-	-	-	-	-	-	-	-	-	83	* 673	756	-	-	15	5	* 15	* 23
Meldrum,	-	-	-	-	-	-	-	-	-	230	-	230	-	-	150	12	-	-
Rhynie,	-	-	-	-	-	-	-	-	-	-	† 99	99	-	-	-	-	† 11	† 3
Total,	-	-	-	-	-	9	-	9	4,715	3,589	772	9,076	615	171	467	144	26	26
ARGYLL.																		
Campbeltown,	-	-	-	-	-	-	-		823	780	-	1,603	61	29	60	30	-	-
Strachur,	-	-	-	-	-	-	-	-	-	-	*§ 200	200	-	-	-	-	* ‖ 10	* 6
Total,	-	-	-	-	-	-	-	-	823	780	200	1,803	61	29	60	30	10	6
AYR.																		
Ardrossan,	-	2,500	-	2,500	-	1,743	-	1,743	-	2,600	-	2,600	-	-	50	5	-	-
Ballantrae,	-	-	-	-	-	-	-	-	-	200	-	200	-	-	-	7	-	-
Beith,	-	-	-	-	-	-	-	-	-	1,500	-	1,500	-	-	100	53	-	-
Cumnock, Old,	-	-	-	-	-	-	-	-	-	300	-	300	-	-	-	10	-	-
Dalry,	-	500	-	500	-	500	-	500	-	920	-	920	-	-	-	10	-	-
Dreghorn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	1	-	-
Fenwick,	-	-	-	-	-	-	-	-	-	1,000	-	1,000	-	-	-	43	-	-
Galston	-	1,100	-	1,100	-	1,000	-	1,000	-	1,072	-	1,072	-	-	28	14	-	-
Girvan,	-	-	-	-	-	1,459	-	1,459	100	2,375	-	2,475	-	3	125	66	-	-
Kilbride, West,	-	-	-	-	-	-	-	-	-	680	-	680	-	-	40	21	-	-
Kilmarnock,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	7	-	-
Kilwinning	-	-	-	-	-	-	-	-	-	600	-	600	-	-	50	22	-	-
Kirkmichael	-	-	-	-	-	-	-	-	-	21	-	21	-	-	21	1	-	-
Loudoun	-	-	-	-	-	-	-	-	-	400	-	400	-	-	-	14	-	-
Mauchline	-	-	-	-	-	-	-	-	-	84	-	84	-	-	28	4	-	-
Muirkirk	-	1,000	-	1,000	-	436		436	-	1,165	-	1,165	-	-	35	7	-	-
Stevenston,	-	-	-	-	-	-	-	-	-	-	* 800	800	-	-	-	-	* 00	* 25
Tarroolton,	-	-	-	-	-	-	-	-	-	510	-	510	-	-	30	16	-	-
Total	-	5,100	-	5,100	-	5,138	-	5,138	100	13,427	800	14,327	-	3	732	301	100	25

* Buildings. † Recreation Grounds. ‖ Paid into Sinking Fund. § There was a Sinking Fund of £20 at the close of the year.

Note.—Parishes in which there were no Loan Transactions have not been inserted in this part of the Abstract.

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Part II.—Loan Transactions—*continued.*

County and Parish.	Borrowed during the year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings. 13.		Burial Grounds. 14.		Under the Local Government (Scotland) Act, 1894. 15.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BANFF.																		
Rathven, . . .	-	300	-	300	-	118	-	118	-	2,379	-	2,379	-	-	99	75	-	-
Total, . .	-	300	-	300	-	118	-	118	-	2,379	-	2,379	-	-	99	75	-	-
BERWICK.																		
Eyemouth, . .	-	-	-	-	-	-	-	-	-	260	-	260	-	-	65	13	-	-
Hutton, . . .	-	-	-	-	-	-	-	-	-	160	-	160	-	-	10	6	-	-
Total, . .	-	-	-	-	-	-	-	-	-	420	-	420	-	-	75	19	-	-
BUTE.																		
Rothesay, . . .	-	-	-	-	-	-	-	-	-	400	-	400	-	-	-	15	-	-
Total, . .	-	-	-	-	-	-	-	-	-	400	-	400	-	-	-	15	-	-
CAITHNESS.																		
Dunnet, . . .	-	-	-	-	-	-	-	-	-	180	-	180	-	-	30	8	-	-
Reay, ...	-	-	-	-	-	-	-	-	-	138	-	138	-	-	25	8	-	-
Wick, ...	-	-	-	-	-	-	-	-	-	240	-	240	-	-	15	6	-	-
Total, . .	-	-	-	-	-	-	-	-	-	558	-	558		-	70	22	-	-
CLACKMANNAN.																		
Alloa, . .	-	-	-	-	-	-	-	-	1,231	-	-	1,231	232	51	-	-	-	-
Clackmannan, . .	-	-	-	-	-	-	-	-	-	263	-	263	-	-	37	13	-	-
Total, . .	-	-	-	-	-	-	-	-	1,231	263	-	1,494	232	51	37	13	-	-
DUMBARTON.																		
Bonhill, . . .	-	-	-	-	-	-	-	-	316	1,850	-	2,166	17	12	250	68	-	-
Cardross, . . .	-	-	-	-	-	-	-	-	265	-	-	265	14	9	-	-	-	-
Cumbernauld, . .	-	-	-	-	-	-	-	-	-	780	-	780	-	-	65	30	-	-
Dumbarton, . . .	-	-	-	-	-	-	-	-	316	-	-	316	17	12	-	-	-	-
Kilmaronock, . .	-	-	-	-	-	-	-	-	25	-	-	25	2	1	-	-	-	-
Kilpatrick, New, . .	-	-	-	-	-	-	-	-	190	-	-	190	10	7	-	-	-	
Kilpatrick, Old, . .	-	1,150	-	1,150	-	88	-	88	265	7,931	* 1,157	9,353	14	9	320	221	† 36	‡ 37
Luss, ...	-	-	-	-	-	-	-	-	27	-	-	27	1	1	-	-	-	-
Rosneath, . . .	-	-	-	-	-	-	-	-	53	-	-	53	3	2	-	-	-	-
Row, ...	-	-	-	-	-	-	-		172	-	-	172	9	6	-	-	-	-
Total, . .	-	1,150	-	1,150	-	88	-	88	1,629	10,561	1,157	13,347	87	59	635	319	36	37

* Recreation Grounds, £490; Rights of Way, £667. † Recreation Grounds, £10; Rights of Way, £26.
‡ Recreation Grounds, £17; Rights of Way, £20.

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Part II.—Loan Transactions—*continued.*

County and Parish.	Borrowed during the Year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings. 1.	Burial Grounds. 2.	Under the Local Government (Scotland) Act, 1894. 3.	Total. 4.	Parochial Buildings. 5.	Burial Grounds. 6.	Under the Local Government (Scotland) Act, 1894. 7.	Total. 8.	Parochial Buildings. 9.	Burial Grounds. 10.	Under the Local Government (Scotland) Act, 1894. 11.	Total. 12.	Parochial Buildings. 13. Instalment.	Parochial Buildings. 13. Interest.	Burial Grounds. 14. Instalment.	Burial Grounds. 14. Interest.	Under the Local Government (Scotland) Act, 1894. 15. Instalment.	Under the Local Government (Scotland) Act, 1894. 15. Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
DUMFRIES.																		
Annan,	-	-	-	-	-	-	-	-	-	100	-	100	-	-	50	4	-	-
Canonbie,	-	-	-	-	-	-	-	-	1	-	-	1	2	-	-	-	-	-
Cummertrees,	-	-	-	-	-	-	-	-	-	20	-	20	-	-	10	1	-	-
Dornock,	-	-	-	-	-	-	-	-	-	375	* 99	474	-	-	30	13	* 13	* 3
Dryfesdale,	-	-	-	-	-	-	-	-	-	60	-	60	-	-	60	5	-	-
Graitney,	-	820	-	820	-	820	-	820	-	738	-	738	-	-	† 82	‡ 29	-	-
Langholm,	-	-	-	-	-	-	-	-	2	-	-	2	3	-	-	-	-	-
Moffat,	-	-	-	-	-	-	-	-	-	217	-	217	-	-	73	11	-	-
Morton,	-	* 100	-	100	-	95	-	95	-	370	-	370	-	-	30	11	-	-
Total,	-	920	-	920	-	915	-	915	3	1,880	99	1,982	5	-	335	74	13	3
EDINBURGH.																		
Calder, Mid,	-	-	-	-	-	-	-	-	-	1,760	-	1,760	-	-	110	48	-	-
Duddingston,	236	-	-	236	236	-	-	236	228	-	-	228	8	6	-	-	-	-
Inveresk,	816	-	-	816	816	-	-	816	789	-	-	789	27	21	-	-	-	-
Lasswade,	-	-	-	-	-	-	-	-	-	1,300	-	1,300	-	-	203	60	-	-
Penicuik,	-	-	-	-	-	-	-	-	-	825	-	825	-	-	58	15	-	-
Ratho,	-	1,000	-	1,000	-	298	-	298	-	975	-	975	-	-	25	27	-	-
Total,	1,052	1,000	-	2,052	1,052	298	-	1,350	1,017	4,860	-	5,877	35	27	396	150	-	-
ELGIN.																		
Birnie,	-	-	-	-	-	-	-	-	-	120	-	120	-	-	9	5	-	-
Cromdale,	-	-	-	-	-	-	-	-	-	139	-	139	-	-	9	6	-	-
Duffus,	-	-	-	-	-	-	-	-	400	120	-	520	20	14	30	6	-	-
Elgin,	-	-	-	-	-	-	-	-	200	200	-	400	100	11	100	10	-	-
Forres,	-	-	-	-	-	-	-	-	75	400	-	475	25	4	100	16	-	-
Rothes,	-	-	-	-	-	-	-	-	-	105	-	105	-	-	32	6	-	-
Total,	-	-	-	-	-	-	-	-	675	1,084	-	1,759	145	29	280	49	-	-
FIFE.																		
Auchterderran,	-	-	-	-	-	-	-	-	-	1,269	-	1,269	-	-	98	47	-	-
Beath,	14	-	-	14	14	-	-	14	33	810	-	843	29	2	45	35	-	-
Carnock,	5	-	-	5	5	-	-	5	4	-	-	4	1	-	-	-	-	-
Culross,	3	-	-	3	3	-	-	3	2	-	-	2	1	-	-	-	-	-
Dalgety,	3	-	-	3	3	-	-	3	2	-	-	2	1	-	-	-	-	-
Dunfermline,	208	-	-	208	208	-	-	208	167	2,000	-	2,167	41	13	200	63	-	-
Dysart,	-	-	-	-	-	-	-	-	-	1,200	-	1,200	-	-	100	46	-	-
Ferry-Port-on-Craig,	-	-	-	-	-	-	-	-	-	480	-	480	-	-	120	24	-	-
Forgan,	-	-	-	-	-	-	-	-	-	1,813	-	1,813	-	-	125	74	-	-
Inverkeithing,	11	-	-	11	11	-	-	11	9	-	-	9	2	-	-	-	-	-
Kemback,	-	-	-	-	-	-	-	-	-	-	* 40	40	-	-	-	-	* 20	* 2
Kennoway,	-	-		-	-	17	-	17	-	529	-	529	-	-	41	19	-	-
Kettle,	-	-	-	-	-	-	-	-	-	765	-	765	-	-	45	25	-	-
Leuchars,	-	800	-	800	-	621	-	621	-	780	-	780	-	-	20	13	-	-
Markinch,	-	2,300	-	2,300	-	1,144	-	1,144	-	2,300	-	2,300	-	-	-	-	-	-
Saline,	3	-	-	3	3	-	-	3	2	188	-	190	1	-	25	8	-	-
Torryburn,	3	-	-	3	3	-	-	3	2	-	-	2	1	-	-	-	-	-
Total,	250	3,100	-	3,350	250	1,782	-	2,032	221	12,184	40	12,395	77	15	819	354	20	2

* Maintenance of Roads. † Includes two annual instalments of £41. ‡ Interest for a year and a quarter.

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Part II.—Loan Transactions—*continued.*

County and Parish.	Borrowed during the year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings. 13.		Burial Grounds. 14.		Under the Local Government (Scotland) Act, 1894. 15.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
FORFAR.																		
Arbroath, &c.,	-	-	-	-	-	-	-	-	1,100	-	-	1,100	100	36	-	-	-	-
Brechin,	-	-	-	-	-	-	-	-	-	2,700	-	2,700	-	-	150	83	-	-
Dundee,	-	-	-	-	-	-	-	-	* 30,827	-	-	30,827	† 1,716	911	-	-	-	-
Dunnichen,	-	-	-	-	-	-	-	-	-	-	‡ 80	80	-	-	-	-	‡ 20	‡ 3
Kirriemuir,	-	-	-	-	-	-	-	-	600	-	-	600	-	-	-	-	-	-
Total,	-	-	-	-	-	-	-	-	32,527	2,700	80	35,307	1,816	947	150	83	20	3
HADDINGTON.																		
Athelstaneford,	-	-	-	-	-	-	-	-	10	-	-	10	10	-	-	-	-	-
Dunbar,	-	1,100	-	1,100	-	1,088	-	1,088	-	1,045	-	1,045	-	-	55	22	-	-
Gladsmuir,	96	-	-	96	96	-		96	93	-	-	93	3	2	-	-	-	-
Haddington,	160	-	-	160	160	-	-	160	155	430	-	585	5	4	40	17	-	-
Humbie	64	-	-	64	64	-	-	64	62	-	-	62	2	2	-	-	-	-
Ormiston,	64	-	-	64	64	-	-	64	62	-	-	62	2	2	-	-	-	-
Pencaitland,	64	-	-	64	64	-	-	64	62	-	-	62	2	2	-	-	-	-
Prestonpans,	128	-	-	128	128	-	-	128	124	-	-	124	4	3	-	-		-
Salton,	63	-	-	63	63	-	-	63	61	-	-	61	2	2	-	-	-	-
Tranent,	400	-	-	400	400	-	-	400	387	-	-	387	13	11	-	-	-	-
Total,	1,039	1,100	-	2,139	1,039	1,088	-	2,127	1,016	1,475	-	2,491	43	28	95	39	-	-
INVERNESS.																		
Barra,	-	-	-	-	-	-	-	-	180	-	-	180	7	5	-	-	-	-
Harris,	-	-	-	-	-	-	-	-	518	-	-	518	34	20	-	-	-	-
Inverness,	-	-	-	-	-	-	-	-	1,421	-	-	1,421	150	57	-	-	-	-
Kiltarlity,	-	-	-	-	-	-	-	-	-	-	‡ 210	210	-	-	-	-	‡ 30	‡ 8
Portree,	-	300	-	300	-	262	-	262	-	285	-	285	-	-	15	8	-	-
Strath,	-	-	-	-	-	-	-	-	260	-	-	260	-	-	-	-	-	-
Uist, North,	-	-	-	-	-	-	-	-	409	-	-	409	33	20	-	-	-	-
Uist, South,	-	-	-	-	-	-	-	-	520	-	-	520	39	24	-	-	-	-
Total,	-	300	-	300	-	262	-	262	3,308	285	210	3,803	263	126	15	8	30	8
KINCARDINE.																		
Benholm,	-	-	-	-	-	-	-	-	30	154	-	184	5	2	11	6	-	-
Bervie,	-	-	-	-	-	316	-	316	-	570	-	570	-	-	30	16	-	
Laurencekirk,	-	1,200	-	1,200	-	1,200	-	1,200	-	1,170	-	1,170	-	-	30	15	-	-
Total,	-	1,200	-	1,200	-	1,516	-	1,516	30	1,894	-	1,924	5	2	71	37	-	-
KINROSS.																		
Kinross,	-	-	-	-	-	-	-	-	-	150	-	150	-	-	50	7	-	-
Total,	-	-	-	-	-	-	-	-	-	150	-	150	-	-	50	7	-	-
KIRKCUDBRIGHT.																		
Crossmichael,	-	-	-	-	-	-	-	-	-	‖ 300	-	300	-	-	§ 20	9	-	-
Kelton,	-	-	-	-	-	-	-	-	-	500	-	500	-	-	40	21	-	
Troqueer,	-	-	-	-	-	-	-	-	-	1,200	-	1,200	-	-	75	40	-	-
Urr,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	4	-	-
Total,	-	-	-	-	-	-	-	-	-	2,000	-	2,000	-	-	235	74	-	-

* There was a Sinking Fund of £13 at the close of the year. ‡ Maintenance of Roads. ‖ There was a Sinking Fund of £20 at the close of the year.
† Includes £13 paid into Sinking Fund. In addition to the instalment of £1,703, a similar sum was repaid out of Sinking Fund.
§ Paid into Sinking Fund.

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PART II.—LOAN TRANSACTIONS—*continued.*

County and Parish.	Borrowed during the year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings. 1.	Burial Grounds. 2	Under the Local Government (Scotland) Act, 1894. 3.	Total. 4.	Parochial Buildings. 5.	Burial Grounds. 6.	Under the Local Government (Scotland) Act, 1894. 7.	Total. 8.	Parochial Buildings. 9.	Burial Grounds. 10.	Under the Local Government (Scotland) Act, 1894. 11.	Total. 12.	Parochial Buildings. 13. Instalment.	Parochial Buildings. 13. Interest.	Burial Grounds. 14. Instalment.	Burial Grounds. 14. Interest.	Under the Local Government (Scotland) Act, 1894. 15. Instalment.	Under the Local Government (Scotland) Act, 1894. 15. Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
LANARK.																		
Biggar,		-	-	-	-	-	-	-	-	400	-	400	-	-	25	14	-	-
Blantyre,	-	-	-	-	-	312	-	312	-	1,187	-	1,187	-	-	63	37	-	-
Bothwell,		-	-	-	-	-	-	-	-	2,100	-	2,100	-	-	150	65	-	-
Cadder,		-	* 300	300	-	-	* 191	191	-	945	† 929	1,874	-	-	135	41	‡ 314	§ 40
Cambuslang,	-	-	-	-	-	-	-	-	-	1,160	-	1,160	-	-	150	34	-	-
Carnwath,	-	-	-	-	-	483	-	483	-	740	-	740	-	-	60	23	-	-
Carstairs,	-	-	-	-	-	-	-	-	-	100	-	100	-	-	10	4	-	-
Dalserf,	-	-	-	-	-	-	-	-	123	-	* 900	1,023	14	4	-	-	* 70	* 28
Dalziel,	-	-	-	-	-	-	-	-	-	400	-	400	-	-	80	20	-	-
Glasgow,	44,835	-	-	44,835	20,823	-	-	20,823	58,195	-	-	58,195	-	510	-	-	-	-
Govan,	13,450	-	-	13,450	7,611	-	-	7,611	32,680	-	-	32,680	3,850	1,032	-	-	-	-
Lanark,	-	-	-	-	-	-	-	-	3,000	‖ 700	-	3,700	200	101	¶ 35	21	-	-
Lesmahagow,	-	-	* 489	489	-	-	** 254	254	-	-	* 1,057	1,057	-	-	-	-	-	* 25
Monkland, New,	-	-	-	-	-	-	-	-	680	-	-	680	229	30	-	-	-	-
Monkland, Old,	-	-	-	-	-	-	-	-	3,200	1,100	-	4,300	267	105	400	49	-	-
Shotts,	-	-	-	-	-	-	-	-	100	-	-	100	50	6	-	-	-	-
Stonehouse,	-	-	-	-		-	-	-	-	-	* 217	217	-	-	-	-	* 31	* 7
Total,	58,285	-	789	59,074	28,434	795	445	29,674	97,978	8,832	3,103	109,913	4,610	1,788	1,108	308	415	100
LINLITHGOW.																		
Bathgate.	-	-	-	-	-	104	-	104	-	2,550	-	2,550	-	-	150	82		-
Bo'ness and Carriden,	-	-	-	-	-	-	-	-	-	394	-	394	-	-	122	19	-	-
Dalmeny,	-	-	-	-	-	-	-	-	-	1,700	-	1.700	-	-	100	49	-	-
Ecclesmachen,	-	-	-	-	-	-	-	-	-	300	-	300	-	-	20	14	-	-
Linlithgow,	-	-	-	-	-	-	-	-	-	270	-	270	-	-	90	16	-	-
Torphichen,	-	-	-	-	-	797	-	797	-	1,619	-	1,619	-	-	87	46	-	-
Uphall,	-	-	-	-	-	-		-	-	2,118	-	2,118	-	-	132	78	-	-
Whitburn,	-	-	-	-	-	-	-	-	-	611	-	611	-	-	35	19	-	-
Total,	-	-	-	-	-	901	-	901	-	9,562	-	9,562	-	-	736	323	-	-
NAIRN																		
Nairn,	-	1,300	-	1,300	-	1,088	-	1,088	-	1,268	-	1,268	-	-	32	17	-	-
Total,	-	1,300	-	1,300	-	1,088	-	1,088	-	1,268	-	1,268	-	-	32	17	-	-
ORKNEY.																		
Birsay and Harray,	-	-	-	-	-	-	-	-	60	-	-	60	15	3	-	-	-	-
Cross and Burness,	-	-	-	-	-	-	-	-	92	-	-	92	18	4	-	-	-	-
Eday,	-	-	-	-	-	-	-	-	† †	-	-	† †	5	1	-	-	-	-
Evie and Rendal,	-	-	-	-	-	-		-	116	-	-	116	16	7	-	-	-	-
Holm,	-	-	-	-	-	-	-	-	57	-	-	57	8	2	-	-	-	-
Kirkwall,	-	-	-	-	-	-	-	-	222	-	-	222	66	15	-	-	-	-
Lady,	-	-	-	-	-	-	-	-	37	-	-	37	7	2	-	-	-	-
Orphir,	-	-	-	-	-	-	-	-	18	-	-	18	4	1	-	-	-	-
Ronaldshay, South,	-	-	-	-	-	-	-	-	94	-	-	94	15	4	-	-	-	-
Rousay and Egilshay,	-	-	-	-	-	-	-	-	59	-	-	59	11	3	-	-	-	-
Shapinshay,	-	-	-	-	-	-	-	-	43	-	-	43	7	1	-	-	-	-
Stronsay,	-	-	-	-	-	-	-	-	‡ ‡ 143	-	-	‡ ‡ 143	13	3	-	-	-	-
Westray,	-	-	-	-	-	-	-	-	87	-	-	87	13	3	-	-	-	-
Total,	-	-	-	-	-	-	-	-	1,028	-	-	1,028	198	49	-	-	-	-

* Buildings. † Buildings, £720; Recreation Grounds, £109; Maintenance of Roads, £100.
‡ Buildings, £180; Recreation Grounds, £52; Maintenance of Roads, £82.
§ Buildings, £28; Recreation Grounds, £6; Maintenance of Roads, £6. ‖ There was a Sinking Fund of £105 at the close of the year.
¶ Paid into Sinking Fund. ** Buildings, £252; Recreation Grounds, £2. †† Included in amount shown under Parish of Stronsay.
‡‡ Includes proportion of debt due by Parish of Eday.

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Part II.—Loan Transactions—*continued.*

County and Parish.	Borrowed during the year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings. 13.		Burial Grounds. 14.		Under the Local Government (Scotland) Act, 1894. 15.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
PERTH.																		
Alyth,	-	-	-	-	-	-	-	-	120	-	-	120	20	5	-	-	-	-
Auchterarder,	-	-	-	-	-	11	-	11	-	871	-	871	-	-	49	24	-	-
Callander,	-	-	-	-	-	-	-	-	-	190	-	190	-	-	60	10	-	-
Collace,	-	-	-	-	-	-	-	-	-	-	* 33	33	-	-	-	-	* 33	* 2
Dunbarney,	-	-	-	-	-	-	-	-	-	120	-	120	-	-	10	5	-	-
Kilmadock,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68	1	-	-
Moulin,	-	-	-	-	-	-	-	-	-	1,066	-	1,066	-	-	46	35	-	-
Muckhart,	-	-	-	-	-	-	-	-	-	240	-	240	-	-	-	10	-	-
Perth,	-	-	-	-	-	-	-	-	180	-	-	180	60	10	-	-	-	-
Port of Monteith,	-	-	-	-	-	-	-	-	26	-	-	26	1	1	-	-	-	-
Total,	-	-	-	-	-	11	-	11	326	2,487	33	2,846	81	16	233	85	33	2
RENFREW.																		
Eastwood,	-	-	-	-	-	-	-	-	-	1,950	-	1,950	-	-	150	69	-	-
Greenock,	-	-	-	-	-	-	-	-	22,505	-	-	22,505	2,976	1,095	-	-	-	-
Inverkip and Gourock,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69	2	-	-
Kilbarchan,	-	-	-	-	-	11	-	11	-	2,925	-	2,925	-	-	163	39	-	-
Kilmalcolm,	-	-	-	-	-	3	-	3	-	2,312	-	2,312	-	-	125	67	-	-
Lochwinnoch,	-	-	-	-	-	-	-	-	-	1,600	-	1,600	-	-	100	55	-	-
Neilston,	-	-	-	-	-	-	-	-	-	2,700	-	2,700	-	-	150	77	-	-
Paisley,	2,500	-	-	2,500	2,500	-	-	2,500	7,450	-	-	7,450	183	154	100	2	-	-
Total,	2,500	-	-	2,500	2,500	14	-	2,514	29,955	11,487	-	41,442	3,159	1,249	857	361	-	-
ROSS & CROMARTY.																		
Barvas,	-	-	-	-	-	-	-		1,506	-	-	1,506	72	54	-	-	-	-
Dingwall,	-	-	-	-	-	-	-	-	-	640	-	640	-	-	40	21	-	-
Edderton,	-	-	-	-	-	-	* 4	4	-	-	*‡ 200	200	-	-	-	-	* † 50	7
Fodderty,	-	-	-	-	-	-	-	-	-	315	-	315	-	-	18	10	-	-
Knockbain,	-	-	-	-	-	-	-	-	100	-	-	100	50	5	-	-	-	-
Lochs,	-	-	-	-	-	-	-	-	1,506	-	-	1,506	72	54	-	-	-	-
Rosskeen,	-	-	-	-	-	-	-	-	-	-	§ 467	467	-	-	-	-	§ 16	§ 15
Stornoway,	-	-	-	-	-	-	-	-	4,517	-	-	4,517	217	161	-	-	-	-
Uig,	-	-	-	-	-	-	-	-	1,178	-	-	1,178	72	54	-	-	-	-
Urray,	-	-	-	-	-	-	-	-	-	262	-	262	-	-	19	11	-	-
Total,	-	-	-	-	-	-	4	4	8,807	1,217	667	10,691	483	328	77	42	66	22
ROXBURGH.																		
Bowden,	-	-	-	-	-	-	-	-	45	-	-	45	5	2	-	-	-	-
Cavers,	-	-	-	-	-	-	-	-	4	25	-	29	7	-	30	2	-	-
Hawick,	-	-	-	-	-	-	-	-	48	-	-	48	76	4	-	-	-	-
Hobkirk,	-	-	-	-	-	-	-	-	1	-	-	1	2	-	-	-	-	-
Jedburgh,	-	-	-	-	-	-	-	-	-	600	-	600	-	-	50	25	-	-
Lilliesleaf,	-	-	-	-	-	-	-	-	2	-	-	2	3	-	-	-	-	-
Melrose,	-	-	-	-	-	-	-	-	-	‖ 360	-	360	-	-	† 18	14	-	-
Minto,	-	-	-	-	-	-	-	-	1	-	-	1	2	-	-	-	-	-
Roberton,	-	-	-	-	-	-	-	-	1	-	-	1	2	-	-	-	-	-
Total,	-	-	-	-	-	-	-	-	102	985	-	1,087	97	6	98	41	-	-

* Maintenance of Roads. † Paid into Sinking Fund. ‡ There was a Sinking Fund of £100 at the close of the year.
§ Buildings. ‖ There was a Sinking Fund of £18 at the close of the year.

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PART II.—LOAN TRANSACTIONS—*continued.*

COUNTY AND PARISH.	Borrowed during the year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings.	Burial Grounds.	Under the Local Government (Scotland) Act, 1894.	Total.	Parochial Buildings. 13.		Burial Grounds. 14.		Under the Local Government (Scotland) Act, 1894. 15.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
SELKIRK.																		
Ashkirk,	-	-	-	-	-	-	-	-	1	-	-	1	2	-	-	-	-	-
Kirkhope,	-	-	-	-	-	-	-	-	1	-	-	1	2	-	-	-	-	-
Selkirk,	-	-	-	-	-	-	-	-	-	90	-	90	-	-	15	4	-	-
Total,	-	-	-	-	-	-	-	-	2	90	-	92	4	-	15	4	-	-
STIRLING.																		
Buchanan,	-	-	-	-	-	-	-	-	27	-	-	27	1	1	-	-	-	-
Campsie,	-	-	-	-	-	-	-	-	-	1,004	-	1,004	-	-	82	39	-	-
Drymen,	-	-	-	-	-	-	-	-	27	-	-	27	1	1	-	-	-	-
Falkirk,	-	7,000	-	7,000	-	7,000	-	7,000	1,000	7,000	-	8,000	-	29	-	171	-	-
Kilsyth,	-	-	-	-	-	-	-	-	-	478	-	478	-	-	65	20	-	-
Kippen,	-	-	-	-	-	-	-	-	26	890	-	916	1	1	150	33	-	-
Logie,	-	-	-	-	-	-	-	-	-	180	-	180	-	-	-	7	-	-
Muiravonside,	-	-	-	-	-	-	-	-	-	738	-	738	-	-	55	24	-	-
Total,	-	7,000	-	7,000	-	7,000	-	7,000	1,080	10,290	-	11,370	3	32	352	294	-	-
WIGTOWN.																		
Portpatrick,	-	100	-	100	-	100	-	100	-	100	-	100	-	-	-	-	-	-
Whithorn,	-	-	-	-	-	-	-	-	-	23	-	23	-	-	23	2	-	-
Wigtown,	-	-	-	-	-	-	-	-	-	72	-	72	-	-	36	4	-	-
Total,	-	100	-	100	-	100	-	100	-	195	-	195	-	-	59	6	-	-
ZETLAND.																		
Bressay,	-	-	-	-	-	-	-	-	101	-	-	101	5	4	-	-	-	-
Delting,	-	-	-	-	-	-	-	-	158	-	-	158	8	6	-	-	-	-
Dunrossness,	-	-	-	-	-	-	-	-	308	-	-	308	16	12	-	-	-	-
Fetlar,	-	-	-	-	-	-	-	-	71	-	-	71	3	2	-	-	-	-
Lerwick,	-	-	-	-	-	-	-	-	1,590	-	-	1,590	78	66	-	-	-	-
Nesting, &c.,	-	-	-	-	-	-	-	-	197	-	-	197	8	6	-	-	-	-
North Mavine,	-	-	-	-	-	-	-	-	167	-	-	167	10	7	-	-	-	-
Sandsting,	-	-	-	-	-	-	-	-	191	-	-	191	9	7	-	-	-	-
Tingwall,	-	-	-	-	-	-	-	-	337	-	-	337	22	16	-	-	-	-
Unst,	-	-	-	-	-	-	-	-	314	-	-	314	17	13	-	-	-	-
Walls and Sandness,	-	-	-	-	-	-	-	-	153	-	-	153	7	5	-	-	-	-
Yell,	-	-	-	-	-	-	-	-	296	-	-	296	13	10	-	-	-	-
Total,	-	-	-	-	-	-	-	-	3,883	-	-	3,883	196	154	-	-	-	-

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Part II.—Loan Transactions—*continued.*

SUMMARY.

Counties.	Borrowed during the year.				Expenditure defrayed out of Loans during the year.				Loans outstanding at the close of the year.				Payments for Instalment and Interest.					
	Parochial Buildings. 1.	Burial Grounds. 2.	Under the Local Government (Scotland) Act, 1894. 3.	Total. 4.	Parochial Buildings. 5.	Burial Grounds. 6.	Under the Local Government (Scotland) Act, 1894. 7.	Total. 8.	Parochial Buildings 9.	Burial Grounds. 10.	Under the Local Government (Scotland) Act, 1894. 11.	Total. 12.	Parochial Buildings. 13. Instalment.	Parochial Buildings. 13. Interest.	Burial Grounds. 14. Instalment.	Burial Grounds. 14. Interest.	Under the Local Government (Scotland) Act, 1894. 15. Instalment	Under the Local Government (Scotland) Act, 1894. 15. Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Aberdeen,	-	-	-	-	-	9	-	9	4,715	3,589	772	9,076	615	171	467	144	26	26
Argyll,	-	-	-	-	-	-	-	-	823	780	200	1,803	61	29	60	30	10	6
Ayr,	-	5,100	-	5,100	-	5,138	-	5,138	100	13,427	800	14,327	-	3	732	301	100	25
Banff,	-	300	-	300	-		-	118	-	2,379	-	2,379	-	-	99	75	-	-
Berwick,	-	-	-	-	-	-	-	-	-	420	-	420	-	-	75	19	-	-
Bute,	-	-	-	-	-	-	-	-	-	400	-	400	-	-	-	15	-	-
Caithness,	-	-	-	-	-	-	-	-	-	558	-	558	-	-	70	22	-	-
Clackmannan,	-	-	-	-	-	-	-	-	1,231	263	-	1,494	232	51	37	13	-	-
Dumbarton,	-	1,150	-	1,150	-	88	-	88	1,629	10,561	1,157	13,347	87	59	635	319	36	37
Dumfries,	-	920	-	920	-	915	-	915	3	1,880	99	1,982	5	-	335	74	13	3
Edinburgh,	1,052	1,000	-	2,052	1,052	298	-	1,350	1,017	4,360	-	5,377	35	27	396	150	-	-
Elgin,	-	-	-	-	-	-	-	-	675	1,084	-	1,759	145	29	280	49	-	-
Fife,	250	3,100	-	3,350	250	1,782	-	2,032	221	12,134	40	12,395	77	15	819	354	20	2
Forfar,	-	-	-	-	-	-	-	-	32,527	2,700	80	35,307	1,816	947	150	33	20	3
Haddington,	1,039	1,100	-	2,139	1,039	1,088	-	2,127	1,016	1,475	-	2,491	43	28	95	39	-	-
Inverness,	-	300	-	300	-	262	-	262	3,308	285	210	3,803	263	126	15	8	30	8
Kincardine,	-	1,200	-	1,200	-	1,516	-	1,516	30	1,894	-	1,924	5	2	71	37	-	-
Kinross,	-	-	-	-	-	-	-	-	-	150	-	150	-	-	50	7	-	-
Kirkcudbright,	-	-	-	-	-	-	-	-	-	2,000	-	2,000	-	-	235	74	-	-
Lanark,	58,285	-	789	59,074	28,434	795	445	29,674	97,978	8,832	3,103	109,913	4,610	1,788	1,108	308	415	100
Linlithgow,	-	-	-	-	-	901	-	901	-	9,562	-	9,562	-	-	736	323	-	-
Nairn,	-	1,300	-	1,300	-	1,088	-	1,088	-	1,268	-	1,268	-	-	32	17	-	-
Orkney,	-	-	-	-	-	-	-	-	1,028	-	-	1,028	198	49	-	-	-	-
Peebles,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perth,	-	-	-	-	-	11	-	11	326	2,487	33	2,846	81	16	233	85	33	2
Renfrew,	2,500	-	-	2,500	2,500	14	-	2,514	29,955	11,487	-	41,442	3,159	1,249	857	361	-	-
Ross and Cromarty,	-	-	-	-	-	-	4	4	8,807	1,217	667	10,691	483	328	77	42	66	22
Roxburgh,	-	-	-	-	-	-	-	-	102	985	-	1,087	97	6	98	41	-	-
Selkirk,	-	-	-	-	-	-	-	-	2	90	-	92	4	-	15	4	-	-
Stirling,	-	7,000	-	7,000	-	7,000	-	7,000	1,080	10,290	-	11,370	3	32	352	294	-	-
Sutherland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wigtown,	-	100	-	100	-	100	-	100	-	195	-	195	-	-	59	6	-	-
Zetland,	-	-	-	-	-	-	-	-	3,883	-	-	3,883	196	154	-	-	-	-
Total,	63,126	22,570	*789	86,485	33,275	21,123	†449	54,847	‖190,456	** 106,752	††† 7,161	304,369	‡‡ 12,215	5,109	§§ 8,188	3,294	§769	¶234

* Buildings. † Buildings, £443; Recreation Grounds, £2; Maintenance of Roads, £4.
‡ Buildings, £5034; Recreation Grounds, £698; Maintenance of Roads, £762; Rights of Way, £667.
§ Buildings (including £10 paid into Sinking Fund), £422; Recreation Grounds, £73; Maintenance of Roads (including £50 paid into Sinking Fund), £248; Rights of Way, £26.
‖ There was a Sinking Fund of £13 at the close of the year.
¶ Buildings, £157; Recreation Grounds, £26; Maintenance of Roads, £31; Rights of Way, £20.
** There was a Sinking Fund of £143 at the close of the year.
†† There was a Sinking Fund of £120 at the close of the year, being in respect of—Buildings, £20; Maintenance of Roads, £100.
‡‡ Includes £13 paid into Sinking Fund. In addition, Loans amounting to £1703 were redeemed by application of Sinking Fund.
§§ Includes £73 paid into Sinking Fund.

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PART III.—SUMMARY OF FINANCIAL TRANSACTIONS OF PARISH COUNCILS

RECEIPT.

	1898–99.		1899–1900.	
	£	£	£	£
Assessments under—				
Poor Law Acts	807,759	...	841,966	...
Education Acts	815,608	...	869,105	...
Registration of Births, &c., Acts	13,026	...	13,092	...
Burial Grounds Act	14,360	...	15,486	...
Valuation of Lands Act	415	...	664	...
Under Local Government Act 1894	3,724	...	4,635	...
Under Public Libraries Act	233	...	245	...
		1,655,125		1,745,193
Imperial Subventions and Payments—				
Out of Local Taxation Account—				
Medical Relief Grant	19,655	...	19,665	...
Pauper Lunacy Grant	115,337	...	115,386	...
Grant in Relief of Rates	† 50,521	...	‖ 50,151	...
Agricultural Rates Grant	¶ 98,156	...	‡ 109,674	...
		283,669		294,876
Treasury Contribution in lieu of Rates	...	6,380	...	** 6,734
Receipts from other Local Authorities—				
From other Parishes, in consequence of determinations as to Boundaries	...	4,923	...	1,589
Other Sources—				
Revenue from Mortifications	3,944	...	4,249	...
Contributions by Relatives of Paupers	27,343	...	28,740	...
Burial Grounds Revenue, other than Assessment and Imperial Subventions	17,532	...	20,200	...
Sale of Buildings	1,910	...	365	...
All other Sources	23,060	...	23,998	...
		73,789		77,552
Total	...	2,023,886	...	2,125,944
§Deduct—				
Receipts from other Local Authorities, as shown above	...	4,923	...	1,589
Net Total (exclusive of Loans)	...	2,018,963	...	2,124,355
From Loans on Security of Rates—				
Under Poor Law Acts	...	2,395	...	63,126
„ Burial Grounds Act	...	12,850	...	22,570
„ Local Government (Scotland) Act, 1894—				
Maintenance of Roads	100	...	...	...
Buildings	1,268	...	789	...
Recreation Grounds	500	...	...	...
Rights of Way	705	2,573	...	789
		17,818		86,485
Gross Rental of Parishes Assessed under the Poor Law Act of 1845	...	27,079,882	...	27,756,971
Gross Rental of Parishes in which no Assessment is levied under the Poor Law Act of 1845	...	27,163	...	27,082
Total Gross Rental of Scotland	...	27,107,045	...	27,784,053

		In respect of Ownership.	In respect of Occupancy.		In respect of Ownership.	In respect of Occupancy.
Annual Rateable Value of Parishes Assessed for Poor Law purposes	...	22,313,430	19,408,281	...	22,848,464	19,935,238
Annual Rateable Value of Parishes in which no Poor Law Assessment is levied under the Act of 1845 *	...	25,405	11,920	...	25,359	12,002
Total Rateable Value of Scotland ascertained in terms of the Poor Law Act	...	22,338,835	19,420,201	...	22,873,823	19,947,240

* The Education Rate is in these Parishes levied upon this rateable value.
† £48,938 applied in relief of Poor Rates, and £1,583 in relief of Rates other than Poor Rates.
‡ £57,276 in relief of Poor Rates, and £52,398 in relief of Rates other than Poor Rates.
§ The Transactions between local bodies, being duplicate entries, are here deducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various local bodies in Scotland.
‖ £48,442 applied in relief of Poor Rates, and £1,709 in relief of Rates other than Poor Rates.
¶ £51,026 applied in relief of Poor Rates, and £47,130 in relief of Rates other than Poor Rates.
** £3,464 in lieu of Poor Rates, and £3,270 in lieu of rates other than Poor Rates.

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in SCOTLAND, for the Years ended 15th May 1899 and 15th May 1900.

EXPENDITURE.

	1898-99.		1899-1900.	
NOT DEFRAYED OUT OF LOANS.	£	£	£	£
Under Poor Law Acts—				
Relief and Management of Poor	1,018,027	...	1,048,338	...
Cost of Collection of Poor Rate	22,085	...	22,375	...
Cost of Collection of School Rate	14,274	...	14,752	...
Buildings	29,661	...	20,855	...
Churchyards transferred to Parish Councils, under Sec. 30 (6) of Local Government (Scotland) Act, 1894	893	...	683	...
Instalment of Loans Repaid	¶11,881	...	†† 12,202	...
Payment into Sinking Fund,	1,703	...	13	...
Interest	7,376	...	5,109	...
		1,105,900		1,124,327
Under Burial Grounds Act—				
Burial Grounds	22,662	...	26,115	...
Instalment of Loans Repaid	7,779	...	8,115	...
Payment into Sinking Fund,	...	...	73	...
Interest	2,982	...	3,294	...
		33,423		37,597
Under Registration Acts	...	15,379	...	15,652
Under Part iv. of Local Government (Scotland) Act, 1894—				
Maintenance of Roads	2,211	...	2,653	...
Buildings	410	...	280	...
Rights of Way	428	...	439	...
Recreation Grounds	696	...	898	...
Land leased for Allotment or Common Pasture	386	...	528	...
Miscellaneous	1,140	...	936	...
Instalment of Loans Repaid	†327	...	*709	...
Payment into Sinking Fund	‡60	...	‡60	...
Interest	‖180	...	§234	...
		5,838		6,737
Under Public Libraries Act	...	250	...	280
Payments to other Local Authorities—				
Election Expenses	12,611	...	727	...
To other Parishes in consequence of determinations as to Boundaries	4,923	...	1,589	...
To County and Burgh Authorities under Valuation of Lands Act	791	...	823	...
To School Boards under Education Acts	861,314		922,926	...
Other Payments	908	...	855	...
		880,547		926,920
Total	...	2,041,337	...	2,111,513
**Deduct—				
Sums paid to other Local Authorities as shown above	...	880,547	...	926,920
Net Total	...	1,160,790	...	1,184,593
DEFRAYED OUT OF LOANS—				
On Parochial Buildings	...	14,103	...	33,275
On Burial Grounds	...	10,666	...	21,123
Under the Local Government (Scotland) Act, 1894—				
Maintenance of Roads	586	...	4	...
Buildings	1,708	...	443	...
Recreation Grounds	85	...	2	...
Miscellaneous	...	...	...	...
		2,379		449
		27,148		54,847
LOANS OUTSTANDING AT CLOSE OF YEAR—				
Under Poor Law Acts	...	141,235	...	190,456
Under Burial Grounds Act	...	92,297	...	106,752
Under the Local Government (Scotland) Act, 1894—				
Maintenance of Roads	960	...	762	...
Buildings	4,657	...	5,034	...
Recreation Grounds	771	...	698	...
Rights of Way	693	...	667	...
		7,081		7,161
		240,613		304,369
SINKING FUND—				
Amount remaining in fund at the close of year	...	1,833	...	276

* Maintenance of Roads, £198; Buildings, £412; Recreation Grounds, £73; Rights of Way, £26. § Maintenance of Roads, £31; Buildings, £157; Recreation Grounds, £26; Rights of Way, £20. † Buildings, £55; Recreation Grounds, £61; Maintenance of Roads, £211. ‡ Buildings, £10; Maintenance of Roads, £50. ‖ Buildings, £135; Recreation Grounds, £11; Maintenance of Roads, £34. ¶ In addition Loans amounting to £151,308 were transferred to the Glasgow District Lunacy Board (*vide* notes in volume for year 1898-99). ** *Vide* note (§) on preceding page. †† In addition £1,703 of Loans were redeemed during the

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No. 2.—SCHOOL BOARD RETURNS.

ABSTRACT

OF

RECEIPT AND EXPENDITURE

BY

SCHOOL BOARDS

IN EACH COUNTY IN SCOTLAND

FOR THE

YEAR ended 15th MAY 1900.

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* ABSTRACT of the Receipts and Expenditure and Outstanding Loans of

COUNTY.	RECEIPTS (other than from Loans).														
			Grants.					From Other Authorities.							
					From Scotch Education Department.										
	School Fees and Books, &c., sold to Children.	Fines recovered under Sections 70 and 72.	For Relief of Fees under Education and Local Taxation Account (Scotland) Act, 1892.	From Committees for Secondary Education under Education and Local Taxation Account (Scotland) Act, 1892.	Annual Grants.	Additional Grants under Section 67.	From Science and Art Department.	From County Councils, &c., for Technical Education under Local Taxation (Customs and Excise) Act, 1890.	From Parish Councils, being the Rating Authorities.	Contributions from School Boards under Section 42.	Contributions from Common Good of Burgh.	Endowments.	Other Sources.	TOTAL.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1. Aberdeen,	3,826	26	25,892	1,363	48,765	4,744	2,742	99	69,672	608	–	2,603	1,563	161,903	1
2. Argyll,	465	5	6,088	1,022	16,620	1,115	424	589	18,099	258	20	179	689	45,573	2
3. Ayr,	3,906	9	19,921	2,566	34,990	2,237	2,900	849	38,455	250	–	502	1,243	107,837	3
4. Banff,	221	7	5,965	1,101	9,249	2,131	328	–	9,008	134	110	905	1,053	30,212	4
5. Berwick,	108	–	2,608	100	4,645	126	41	5	7,599	15	–	1	96	15,344	5
6. Bute,	364	–	1,297	456	2,015	–	68	–	4,125	36	–	114	63	8,538	6
7. Caithness,	–	5	5,166	597	7,881	1,172	216	–	6,738	119	–	102	270	20,266	7
8. Clackmannan,	527	2	2,841	528	5,469	874	257	63	5,434	–	–	–	1,670	17,665	8
9. Dumbarton,	1,668	23	8,228	1,245	15,548	2,178	1,193	245	21,517	733	100	38	293	53,009	9
10. Dumfries,	358	1	5,913	192	11,367	137	378	34	15,913	45	119	482	424	35,363	10
11. Edinburgh,	2,752	27	30,973	2,157	58,173	1,690	4,683	150	133,649	442	51	60	2,921	237,728	11
12. Elgin,	27	2	3,724	272	6,417	974	289	155	8,626	364	110	606	543	22,109	12
13. Fife,	1,201	3	19,461	945	34,048	4,916	1,725	420	38,264	464	151	197	4,443	106,238	13
14. Forfar,	6,109	5	20,986	3,204	38,584	4,594	2,652	731	58,745	170	–	231	523	136,534	14
15. Haddington,	88	1	3,190	129	5,797	194	127	68	8,852	110	80	322	1,351	20,309	15
16. Inverness,	129	10	7,125	478	17,083	2,575	277	251	18,237	55	–	42	848†	47,110	16
17. Kincardine,	62	–	2,753	85	4,999	271	151	15	7,644	179	–	21	175	16,355	17
18. Kinross,	–	–	410	–	626	–	18	–	1,073	–	–	–	7	2,134	18
19. Kirkcudbright,	16	1	3,523	180	6,725	100	77	140	9,170	177	–	308	149	20,566	19
20. Lanark,	19,077	234	84,776	7,868	165,423	4,105	13,147	2,735	266,250	589	80	315	4,060	568,659	20
21. Linlithgow,	29	3	5,463	241	7,785	521	297	316	10,488	239	–	121	155	25,658	21
22. Nairn,	–	1	687	–	1,209	102	–	25	1,547	–	–	68	38	3,677	22
23. Orkney,	55	–	2,315	385	5,742	1,033	30	–	2,710	682	–	355	225	13,532	23
24. Peebles,	16	–	1,135	12	2,136	–	55	38	4,087	–	–	11	100	7,590	24
25. Perth,	305	–	8,970	473	17,170	10	1,484	1,631	32,039	495	–	244	1,885	64,706	25
26. Renfrew,	1,104	130	18,985	950	35,815	1,554	2,389	96	53,456	984	259	61	481	116,264	26
27. Ross and Cromarty,	5	6	7,116	895	15,423	3,097	134	189	10,687	67	–	128	1,910‡	39,657	27
28. Roxburgh,	34	1	4,001	25	7,876	453	171	34	10,526	89	–	52	196	23,458	28
29. Selkirk,	88	–	1,860	75	3,817	682	179	–	4,987	16	40	–	111	11,855	29
30. Stirling,	1,572	9	11,551	529	19,272	3,681	1,280	248	29,725	115	–	84	1,547	69,613	30
31. Sutherland,	2	1	1,747	354	4,011	355	33	–	5,293	–	–	–	164	11,960	31
32. Wigtown,	14	2	2,982	240	5,405	–	82	94	8,718	84	–	10	194	17,825	32
33. Zetland,	38	–	1,824	281	4,411	1,001	38	27	2,025	2	–	212	68	9,927	33
Total,	44,166	514	327,476	28,948	624,505	46,622	37,865	9,247	923,358	7,521	1,120	8,374	29,458§	2,089,174	

* The figures for this Table have been taken from the Twenty-eighth Annual Report by the Accountant for Scotland to the Scotch Education Department and from supplementary information supplied by him. Details regarding each School Board are given in that Report.

† Includes Probate Duty Grant of £460, under Departmental Minute.

‡ Includes Probate Duty Grant of £740, under Departmental Minute.

§ Includes payments by one School Board to another under award of Boundary Commissioners, amounting to £837; sale of Buildings, &c., amounting to £3,795.

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SCHOOL BOARDS in each County for the Year ended 15th May 1900.

	EXPENDITURE (not defrayed out of Loans).														LOAN TRANSACTIONS.		
	Expenses incident to the Election of the Boards.	Salaries of Officers of the Boards.	Salaries of Teachers.	Printing, Postages, Advertising, and other Charges.	Books, Apparatus, and Stationery.	Rent, Rates, Taxes, and Insurance.	Replacement of Furniture, and Repairs to Buildings and Furniture.	Fuel, Light, and Cleaning.	Loans.		Legal Expenses and Expenses of Prosecutions.	Contributions to School Boards under Section 42.	Other Expenses.	TOTAL.	Borrowed during the Year.	Expended out of Loans on Purchase of Land, and Erection, Enlargement, or Alterations of School Buildings.	Loans Outstanding at the close of the Year.
									Instalment Repaid.	Interest.							
	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	449	4,008	101,163	929	6,180	4,939	5,252	9,053	12,808	11,433	228	597	5,614	162,653	40,960	43,433	396,214
2	249	1,566	30,346	391	1,824	1,536	1,744	1,938	3,001	2,130	142	292	800	45,959	12,918	9,872	72,134
3	510	3,076	70,797	674	4,988	2,916	4,599	5,469	8,179	5,612	170	257	2,731	109,978	6,775	19,645	165,201
4	197	832	21,914	150	934	691	1,064	1,338	1,921	1,538	31	145	361	31,016	140	2,149	42,796
5	132	575	10,789	94	471	389	412	736	944	684	21	–	145	15,342	1,500	848	19,486
6	84	206	5,817	45	383	311	535	463	734	501	19	36	239	9,373	880	1,433	15,334
7	99	574	12,904	94	864	520	522	781	1,228	1,148	163	119	373	19,389	1,300	1,008	32,477
8	66	351	10,434	92	1,207	519	491	989	1,125	856	47	–	182	16,359	330	344	24,485
9	162	1,387	32,444	394	2,108	1,615	2,102	2,923	4,640	3,985	70	574	1,046	53,450	11,650	8,841	122,069
10	242	1,186	24,127	216	1,345	839	1,179	1,606	2,913	2,310	62	18	425	36,468	5,150	8,301	67,650
11	1,217	6,364	139,299	1,425	9,301	9,717	6,070	15,490	26,291	16,957	340	412	8,699	241,582	7,522	25,287	540,081
12	123	621	14,321	148	618	669	615	1,094	1,655	1,219	96	365	456	22,000	240	2,084	35,158
13	514	2,634	64,631	582	3,044	3,205	4,250	5,622	8,036	6,344	1,250	425	7,146	107,683	11,205	11,789	186,025
14	1,021	3,100	88,480	756	4,220	3,776	4,281	7,645	11,538	9,455	435	170	2,200	137,127	3,596	4,594	268,829
15	115	646	12,210	122	454	580	935	811	1,677	1,286	102	112	332	19,382	6,280	5,297	39,061
16	200	1,530	30,099	350	1,962	1,368	2,034	1,620	2,745	2,179	145	48	1,248	45,528	300	3,707	61,069
17	162	518	10,697	124	465	349	679	737	1,311	1,026	81	182	174	16,505	–	448	27,956
18	27	85	1,638	18	66	55	112	112	115	57	–	39	36	2,360	–	–	1,506
19	162	626	14,940	117	726	377	1,086	828	1,486	650	38	198	391	21,625	6,000	4,400	21,108
20	3,452	16,829	326,283	3,920	18,771	20,642	21,950	30,170	56,194	55,888	956	899	13,183	569,137	180,498	125,722	1,697,602
21	132	883	17,393	185	1,202	677	1,027	1,292	2,241	1,189	89	239	550	27,099	–	600	32,935
22	41	135	2,447	13	89	64	86	179	317	265	18	–	86	3,740	610	587	7,764
23	105	375	8,975	82	437	344	452	597	352	357	4	682	202	12,964	–	304	10,040
24	48	231	4,957	35	194	180	334	327	700	338	30	38	236	7,648	5,550	1,992	14,649
25	529	2,127	40,174	464	2,155	1,579	3,867	3,254	4,871	3,698	227	528	3,292	66,765	6,904	12,161	112,024
26	593	3,548	69,140	907	3,063	5,011	4,769	6,803	10,214	10,721	552	793	3,764	119,878	18,490	32,470	316,845
27	222	1,499	25,355	278	1,925	978	1,382	1,171	1,862	1,792	53	27	1,234	37,778	4,676	2,475	51,368
28	143	748	15,552	113	644	430	879	1,232	1,779	1,005	89	111	237	22,962	–	175	27,080
29	119	427	7,597	94	371	332	360	580	1,146	683	3	16	243	11,971	–	54	19,046
30	424	1,883	40,844	507	3,881	2,137	2,945	3,461	7,043	5,362	309	106	3,483	72,385	17,385	15,878	167,819
31	58	450	8,316	91	499	317	527	410	622	723	26	40	174	12,253	300	364	20,068
32	68	487	11,396	85	499	540	965	622	931	681	27	298	329	16,928	200	–	18,682
33	36	468	6,999	108	345	390	474	369	375	450	13	–	74	10,101	–	287	12,195
	11,701	59,975	1,282,328	13,603	75,235	67,992	77,979	109,722	181,044	152,522	5,836	7,766	59,685‖	2,105,388	351,359	346,544	4,646,706

‖ Includes payments by one School Board to another under award of the Boundary Commissioners, amounting to £837.

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SUMMARY of the Receipts and Expenditure and Outstanding Loans

RECEIPTS (other than from Loans).	1898-99.		1899-1900.	
	£	£	£	£
1. School Fees and Books, &c., sold to children,	-	47,130	-	44,166
2. Fines recovered under Sections 70 and 72,	-	422	-	514
3. Grants:				
(a.) For relief of Fees under Education and Local Taxation Account (Scotland) Act, 1892,	323,896	-	327,476	
(b.) From Committees for Secondary Education under the Education and Local Taxation Account (Scotland) Act, 1892,	26,895	-	28,948	
(c.) From Scotch Education Department:				
(1.) Annual Grants,	639,011	-	624,505	
(2.) Additional Grants under Section 67,	34,650	-	46,622	
(3.) Probate Duty Grants under Departmental Minutes,	1,298	-	1,200	
(d.) From Science and Art Department,	37,254	-	37,865	
		1,063,004		1,066,616
4. From other Local Authorities:				
(a.) From County Councils, &c., for Technical Education under Local Taxation (Customs and Excise) Act, 1890,	9,584	-	9,247	
(b.) From Parish Councils, being the rating authorities under the Education Act,	861,078	-	923,358	
(c.) Contributions from School Boards under Section 42,	6,512	-	7,521	
(d.) Contributions from Common Good of Burghs,	1,147	-	1,120	
(e.) Payments by one School Board to another under award of Boundary Commissioners,	894	-	837	
		879,215		942,083
5. Endowments,	-	8,508	-	8,374
6. Sale of old buildings, &c.,	-	8,098	-	8,795
7. Other sources,	-	19,609	-	18,626
TOTAL,	-	2,025,986	-	2,089,174
* *Deduct*,—Sums received from other Local Authorities, as shown above,	-	879,215	-	942,083
NET TOTAL,	-	1,146,771	-	1,147,091
MONEY BORROWED DURING THE YEAR,		270,687	-	351,359

* These transactions between local bodies, being duplicate entries, are here deducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various local bodies in Scotland.

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of School Boards for the Years ended 15th May 1899 and 1900.

EXPENDITURE (not defrayed out of Loans).	1898-99.	1899-1900.
	£	£
1. Expenses incident to the election of the Boards,	38	11,701
2. Salaries of officers of the Boards,	57,873	59,975
3. Salaries of teachers,	1,240,434	1,282,328
4. Printing, postages, advertising, and other charges,	12,405	13,603
5. Books, apparatus, and stationery,	69,237	75,235
6. Rent, rates, taxes, and insurance,	65,761	67,992
7. Replacement of furniture and repairs to buildings and furniture,	76,402	77,979
8. Fuel, light, and cleaning,	101,154	109,722
9. Loans:		
Instalment repaid,	172,025	181,044
Interest,	148,881	152,522
10. Legal expenses and expenses of prosecutions,	3,411	5,836
11. Contributions to School Boards under Section 42,	6,869	7,766
12. Payments by one School Board to another under award of Boundary Commissioners,	894	837
13. Other expenses,	53,458	58,848
Total,	2,008,842	2,105,388
* *Deduct*—Sums paid to other Local Authorities, viz.:— (1899. £ / 1900. £)		
Contributions to School Boards under Section 42, (6,869 / 7,766)		
Payments by one School Board to another under award of Boundary Commissioners, (894 / 837)	7,763	8,603
Net Total,	2,001,079	2,096,785
Expended Out of Loans on Purchase of Land, and Erection, Enlargement, or Alteration of School Buildings,	274,536	346,544
Loans Outstanding at the Close of the Year,	4,476,391	4,646,706

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No. 3.—HERITORS' RETURNS (ECCLESIASTICAL PURPOSES).

ABSTRACT

OF

RECEIPT AND EXPENDITURE

FOR

ECCLESIASTICAL PURPOSES

BY

HERITORS OF PARISHES,

FOR THE

YEAR ended 15th MAY 1900.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes during the Year ended 15th May 1900.

Note.—The Names of Parishes in which there has been neither Receipt nor Expenditure have not been printed in the Abstract.

County and Parish.	Receipts (other than from Loans).			Expenditure (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
	Assessments.*	Other Sources.	Total.	Churches.	Manses and Glebes.	Churchyards.	Loans. Instalment repaid.	Loans. Interest.	Other Expenses.	Total.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
1. ABERDEEN.											
Aberdour,	–	–	–	–	–	–	–	–	6	6	–
Aboyne,	–	–	–	–	10	–	–	–	2	12	–
Alford,	948	–	948	–	186	–	–	–	272	458	–
Auchterless,	–	–	–	1	–	–	–	–	5	6	–
Belhelvie,	86	–	86	2	38	–	–	–	22	62	–
Birse,	22	–	22	–	3	–	–	–	11	14	–
Chapel-of-Garioch,	–	–	–	1	2	–	–	–	–	3	–
Clatt,	6	–	6	–	6	–	–	–	–	6	–
Coull,	–	–	–	–	20	–	–	–	–	20	–
Crathie and Braemar,	–	–	–	161	12	–	–	–	–	173	–
Crimond,	–	–	–	2	15	–	–	–	2	19	–
Cruden,	–	–	–	10	10	–	–	–	17	37	–
Culsamond,	18	–	18	6	–	–	–	–	2	8	–
Daviot,	–	–	–	–	–	–	–	–	3	3	–
Deer, New,	–	–	–	–	–	–	–	–	7	7	–
Deer, Old,	76	–	76	8	26	–	–	–	42	76	–
Drumoak,	101	–	101	88	2	10	–	–	1	101	–
Dyce,	3	–	3	27	–	–	–	–	30	57	–
Ellon,	8	–	8	117	–	–	–	–	22	139	–
Fintray,	–	–	–	–	3	–	–	–	–	3	–
Forgue,	–	–	–	12	–	5	–	–	–	17	–
Foveran,	476	–	476	–	379	–	–	–	13	392	–
Fraserburgh,	–	–	–	–	8	–	–	–	4	12	–
Glenbucket,	22	–	22	–	20	–	–	–	2	22	–
Insch,	6	–	6	–	13	–	–	–	7	20	–
Inverurie,	–	–	–	9	–	14	–	–	–	23	–
Keig,	167	–	167	–	–	146	–	–	10	156	–
Kemnay,	1	–	1	–	–	–	–	–	1	1	–
Kildrummy,	–	–	–	–	–	–	–	–	1	1	
Kincardine o' Neil,	184	6	190	34	136	5	–	–	15	190	
Kinnellar,	130	–	130	–	106	–	–	–	20	126	–
Kintore,	17	–	17	–	–	–	–	–	17	17	–
Leochel-Cushnie,	–	–	–	–	36	–	–	–	13	49	–
Leslie,	4	–	4	–	4	–	–	–	–	4	–
Logie-Buchan,	–	–	–	57	–	–	–	–	17	74	–
Lumphanan,	–	–	–	2	63	1	–	–	2	68	–
Mathar, Old,	–	283	283	53	10	85	–	–	60	208	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
1. ABERDEEN—*continued.*											
Methlic,	5	–	5	1	1	3	–	–	–	5	–
Newhills,	–	–	–	3	–	–	–	–	22	25	–
Peterculter,	–	–	–	–	5	–	–	–	–	5	–
Pitsligo,	33	–	33	2	17	1	–	–	3	23	–
Premnay,	–	–	–	–	–	–	–	–	3	3	–
Rathen,	–	–	–	49	† 6	3	–	–	4	62	–
Rayne,	6	–	6	–	–	–	–	–	3	3	–
Rhynie,	2	–	2	–	2	–	–	–	–	2	–
Skene,	39	–	39	–	19	–	–	–	10	39	–
Strathdon,	26	–	26	–	3	23	–	–	5	31	–
Strichen,	–	–	–	–	4	–	–	–	–	4	–
Tarland and Migvie,	9	–	9	72	–	–	–	–	4	76	–
Tarves,	1	–	1	–	1	–	–	–	–	1	–
Towie,	20	–	20	–	16	–	–	–	4	20	–
Turriff,	–	–	–	–	11	–	–	–	18	29	–
Tyrie,	3	–	3	–	1	–	–	–	–	1	–
Udny,	–	–	–	–	4	–	–	–	–	4	–
Total,	2,419	289	2,708	717	1,198	296	–	–	702	2,913	–
2. ARGYLL.											
Ardchattan and Muckairn,	–	–	–	–	11	–	–	–	2	13	–
Ardnamurchan,	–	–	–	–	–	1	–	–	2	3	–
Campbeltown,	262	–	262	97	165	–	–	–	–	262	–
Craignish,	–	–	–	7	5	1	–	–	7	20	–
Glenorchy and Inishail,	–	–	–	–	–	18	–	–	4	22	–
Inveraray,	269	–	269	255	12	2	–	–	–	269	–
Inverchaolain,	53	–	53	–	19	–	–	–	3	22	–
Jura,	197	4	201	296	–	–	–	–	–	296	–
Kilarrow,	115	–	115	50	65	–	–	–	–	115	–
Kilbrandon,	109	–	109	109	–	–	–	–	–	109	–
Kilcalmonell and Kilberry,	275	–	275	267	8	–	–	–	–	275	–
Kilchoman,	53	–	53	14	39	–	–	–	–	53	–
Kilchrennan and Dalavich,	149	62	211	67	–	–	–	–	12	79	–
Kildalton,	–	–	–	–	3	–	–	–	–	3	–
Kilfinan,	–	–	–	–	9	1	–	–	–	10	–
Kilfinichen,	–	–	–	–	–	3	–	–	–	3	–
Kilmartin,	405	‡ 411	816	810	–	5	–	–	–	815	–
Kilmodan,	20	–	20	–	10	3	–	–	5	18	–
Kilmore and Kilbride,	–	–	–	–	35	2	–	–	3	40	–
Kilninver and Kilmelfort,	180	–	180	2	8	2	150	9	8	179	150

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Includes Expenditure on Glebe, £4. ‡ Includes Sale of Buildings or other Property, £52.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

County and Parish.	Receipts (other than from Loans).			Expenditure (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	Total.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	Total.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
2. ARGYLL—*continued.*											
Knapdale, South,	80	–	80	–	37		–	–	12	49	–
Lismore and Appin,	–	–	–	–	2	2	–	–	2	6	–
Lochgoilhead and Kilmorick,	139	–	139	32	94	5	–	–	8	139	–
Morven,	–	–	–	–	–	10	–	–	12	22	–
Saddell and Skipness,	4	–	4	1	1	–	–	–	2	4	–
Strachur and Stralachlan,	5	–	5	–	5	–	–	–	–	5	–
Torosay,	–	–	–	–	–	–	–	–	3	3	–
Tyree,	45	–	45	26	19	–	–	–	–	45	–
Total,	2,360	477	2,837	2,033	547	55	150	9	85	2,879	150
3. AYR.											
Ardrossan,	–	3	3	6	1	–	–	–	5	12	–
Auchinleck,	–	–	–	5	–	4	–	–	–	9	–
Ballantrae,	43	–	43	26	12	–	–	–	–	38	–
Barr,	106	–	106	4	130	24	–	–	9	167	–
Colmonell,	162	–	162	146	4	–	–	–	9	159	–
Coylton,	–	–	–	4	15	–	–	–	–	19	–
Craigie,	164	–	164	5	158	1	–	–	–	164	–
Cumnock, New,	60	–	60	7	9	1	–	–	11	28	–
Cumnock, Old,	200	–	200	3	–	–	–	–	69	72	–
Dailly,	–	–	–	–	–	–	–	–	2	2	–
Dalmellington,	30	–	30	19	4	1	–	–	3	27	–
Dalry,	–	–	–	4	† 5	–	–	–	19	28	–
Dalrymple,	–	–	–	13	–	–	–	–	4	17	–
Dreghorn,	9	–	9	1	2	–	–	–	6	9	–
Dundonald,	80	–	80	58	13	–	–	–	21	92	–
Dunlop,	–	–	–	12	4	–	–	–	–	16	–
Fenwick,	134	–	134	2	‡ 97	50	–	–	8	157	–
Galston,	55	–	55	21	9	1	–	–	–	31	–
Girvan,	–	–	–	18	3	–	–	–	4	25	–
Irvine,	–	–	–	3	16	–	–	–	5	24	–
Kilbirnie,	–	–	–	3	1	–	–	–	33	37	–
Kilbride, West,	129	–	129	16	17	–	–	–	3	36	–
Kilmarnock,	66	19	85	10	13	–	–	–	5	28	–
Kilmaurs,	–	§ 13	13	–	14	–	–	–	18	32	–
Kilwinning,	–	–	–	2	1	4	–	–	24	31	–
Kirkmichael,	–	–	–	3	2	–	–	–	9	14	–
Kirkoswald,	–	–	–	–	–	–	–	–	4	4	–
Loudoun,	210	–	210	19	23	–	–	35	36	113	1,150
Mauchline,	–	–	–	1	–	–	–	–	5	6	–
Maybole,	120	–	120	56	‖ 24	–	–	–	6	86	–

* The Assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Expenditure on Glebe.

‡ Includes expenditure on Glebe, £2.

§ Sale of Buildings or other property.

‖ Includes expenditure on Glebe, £14.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	1. Assessments.*	2. Other Sources.	3. TOTAL.	4. Churches.	5. Manses and Glebes.	6 Churchyards.	7. Instalment repaid.	8. Interest.	9. Other Expenses.	10. TOTAL.	11.
	£	£	£	£	£	£	£	£	£	£	£
3. AYR—*continued.*											
Monkton,	318	–	318	–	176	–	–	–	43	219	
Muirkirk,	52	–	52	3	3	4	–	–	11	21	–
Ochiltree,	168	–	168	–	1	–	170	40	28	† 239	1,190
Riccarton,	–	1	1	24	9	–	–	–	2	35	–
St. Quivox,	–	–	–	2	2	2	–	–	–	6	–
Sorn,	–	–	–	–	–	–	–	–	4	4	–
Stair,	–	–	–	–	28	5	–	–	2	35	–
Stevenston,	218	–	218	15	23	–	–	–	5	43	–
Stewarton,	2	–	2	–	–	7	–	–	4	11	–
Straiton,	150	1	151	–	–	–	–	–	24	‡ 24	720
Symington,	26	–	26	1	7	–	–	–	17	25	–
Tarbolton,	–	–	–	3	28	–	–	–	7	38	–
Total,	2,502	37	2,539	515	854	104	170	75	465	2,183	3,060
4. BANFF.											
Aberlour,	–	–	–	10	–	2	–	–	–	12	–
Alvah,	47	–	47	4	10	31	–	–	2	47	–
Boharm,	–	3	3	393	–	–	–	–	22	415	–
Botriphnie,	–	–	–	1	–	–	–	–	–	1	–
Cabrach,	33	–	33	3	30	–	–	–	–	33	–
Cullen,	46	–	46	18	28	–	–	–	–	46	–
Deskford,	28	–	28	20	8	–	–	–	–	28	–
Fordyce and Portsoy,	7	–	7	7	–	–	–	–	–	7	–
Forglen,	18	–	18	2	16	–	–	–	–	18	–
Gamrie and Macduff,	–	–	–	9	–	–	–	–	–	9	–
Inveravon,	8	–	8	–	3	5	–	–	–	8	–
Inverkeithny,	–	–	–	–	–	–	–	–	2	2	–
Keith,	–	8	8	4	–	–	–	–	11	15	–
Ordiquhill,	–	–	–	4	4	–	–	–	–	8	–
Total,	187	11	198	475	99	38	–	–	37	649	–
5. BERWICK.											
Abbey St. Bathans,	23	–	23	2	–	–	–	–	12	14	–
Ayton,	35	–	35	15	6	12	–	–	5	38	–
Bunkle and Preston,	19	–	19	–	1	–	–	–	17	18	–
Channelkirk,	37	–	37	3	20	–	–	–	14	37	–
Chirnside,	39	–	39	3	§ 13	5	–	–	13	34	
Cockburnspath,	100	–	100	9	–	74	–	–	5	88	

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† In addition, there was expended out of money borrowed:—On Church, £677.

‡ In addition there was expended out of money borrowed:—On Manse, £508.

§ Includes expenditure on Glebe, £7

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.* 1.	Other Sources. 2.	TOTAL. 3.	Churches. 4.	Manses and Glebes. 5.	Churchyards. 6	Instalment repaid. 7.	Interest. 8.	Other Expenses. 9.	TOTAL. 10.	11.
	£	£	£	£	£	£	£	£	£	£	£
5. BERWICK—*continued.*											
Coldingham,	–	–	–	45	14	8	–	–	–	67	–
Coldstream,	307	–	307	212	–	6	–	–	35	253	–
Cranshaws,	–	1	1	–	–	–	–	–	1	1	–
Duns,	59	–	59	6	† 37	10	–	–	11	64	–
Earlstoun,	136	–	136	5	2	3	100	4	23	137	50
Eccles,	–	8	8	8	1	5	–	–	18	32	–
Edrom,	54	4	58	11	7	30	–	–	16	64	–
Eyemouth,	46	‡ 10	56	5	40	1	–	–	12	58	–
Fogo,	28	–	28	14	4	–	–	–	2	20	–
Foulden,	50	–	50	44	1	1	–	–	7	53	–
Gordon,	29	–	29	5	10	–	–	–	14	29	–
Greenlaw,	–	6	6	8	12	34	–	–	12	66	–
Hume and Stitchel,	–	–	–	1	2	3	–	–	–	6	–
Hutton,	30	–	30	7	–	–	–	–	13	20	–
Ladykirk,	35	–	35	4	–	–	–	–	28	32	–
Langton,	28	–	28	13	2	5	–	–	3	23	–
Lauder,	–	2	2	1	5	–	–	–	16	22	–
Legerwood,	20	–	20	–	1	2	–	–	12	15	–
Longformacus,	99	–	99	5	39	1	–	–	41	86	–
Mertoun,	182	–	182	150	15	–	–	–	17	182	
Mordington,	18	–	18	13	5	–	–	–	1	19	–
Nenthorn,	40	–	40	2	20	2	–	–	17	41	–
Polwarth,	14	–	14	1	7	5	–	–	1	14	–
Swinton,	–	–	–	12	17	2	–	–	6	37	–
Westruther,	248	–	248	2	§ 112	9	100	8	8	239	150
Whitsome,	–	6	6	–	6	7	–	–	22	35	–
Total,	1,676	37	1,713	606	399	225	200	12	402	1,844	200
6. BUTE.											
Cumbraes,	3	–	3	–	3	–	–	–	–	3	–
Kilbride (Arran),	19	–	19	6	11	2	–	–	–	19	–
Kilmory,	7	–	7	7	–	–	–	–	–	7	–
Kingarth,	1	–	1	–	1	–	–	–	–	1	–
North Bute,	166	–	166	–	166	–	–	–	–	166	–
Rothesay,	–	–	–	–	12	–	–	–	2	14	–
Total,	196	–	196	13	193	2	–	–	2	210	–
7. CAITHNESS.											
Bower,	17	2	19	5	–	–	–	–	12	17	–
Dunnet,	2	–	2	–	–	–	–	–	2	2	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Includes expenditure on Glebe, £3. ‡ Includes sale of other property, £5.

§ Includes expenditure on Glebe, £10.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.* 1.	Other Sources. 2.	TOTAL. 3.	Churches. 4.	Manses and Glebes. 5.	Churchyards. 6	Instalment repaid. 7.	Interest. 8.	Other Expenses. 9.	TOTAL. 10.	11.
	£	£	£	£	£	£	£	£	£	£	£
7. CAITHNESS—*continued.*											
Latheron,	–	–	–	–	–	10	–	–	–	10	–
Olrig,	5	–	5	5	–	–	–	–	–	5	–
Reay,	4	–	4	–	–	–	–	–	4	4	–
Thurso,	13	–	13	4	–	–	–	–	9	13	–
Watten,	21	–	21	–	10	–	–	–	11	21	–
Wick,	–	–	–	–	5	–	–	–	5	10	–
Total,	62	2	64	14	15	10	–	–	43	82	–
8. CLACKMANNAN.											
Alloa,	150	121	271	12	1	133	–	–	26	172	–
Alva,	–	–	–	4	9	–	–	–	–	13	–
Clackmannan,	–	–	–	7	9	2	–	–	–	18	–
Dollar,	–	–	–	4	4	–	–	–	–	8	–
Tillicoultry,	–	–	–	–	–	–	–	–	5	5	–
Total,	150	121	271	27	23	135	–	–	31	216	–
9. DUMBARTON.											
Arrochar,	61	–	61	16	45	–	–	–	–	61	–
Bonhill,	139	–	139	2	71	–	–	–	6	79	–
Cumbernauld,	130	–	130	22	28	–	–	–	22	72	–
Dumbarton,	678	–	678	102	65	–	–	–	50	217	–
Kilmaronock,	40	–	40	22	24	–	–	–	17	63	–
Kilpatrick, New,	–	† 173	173	13	65	89	–	–	15	182	–
Kirkintilloch,	–	–	–	12	53	–	–	–	4	69	–
Luss,	–	–	–	–	3	–	–	–	–	3	–
Rosneath,	9	–	9	2	2	4	–	–	1	9	
Total,	1,057	173	1,230	191	356	93	–	–	115	755	–
10. DUMFRIES.											
Annan,	–	–	–	3	42	1	–	–	9	55	–
Applegarth,	–	–	–	12	‡ 3	1	–	–	16	32	–
Caerlaverock,	–	–	–	–	3	–	–	–	–	3	–
Canonbie,	88	–	88	88	–	–	–	–	–	88	–
Closeburn,	–	–	–	–	–	–	–	–	11	11	–
Cummertrees,	9	–	9	3	12	5	–	–	3	23	–
Dalton,	34	–	34	4	11	1	–	–	–	16	–
Dornock,	–	–	–	–	2	–	–	–	1	3	–
Dryfesdale,	–	–	–	–	–	–	–	–	9	9	–
Dumfries,	–	177	177	2	§ 4	127	–	–	8	141	–
Dunscore,	45	–	45	–	–	31	–	–	5	36	–
Durrisdeer,	33	–	33	–	‖ 27	5	–	–	1	33	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.
† Sale of Buildings or other property. ‡ Expenditure on Glebe. § Includes expenditure on Glebe, £2.
‖ Includes expenditure on Glebe, £14.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
10. DUMFRIES—*continued.*											
Eskdalemuir,	138	–	138	14	113	–	–	–	4	131	–
Glencairn,	–	–	–	–	20	–	–	–	–	20	–
Graitney,	115	–	115	1	–	5	–	–	2	8	
Half-Morton,	41	–	41	2	32	–	–	–	7	41	–
Hoddam,	200	–	200	–	228	–	–	–	17	245	–
Hutton,	–	–	–	–	–	4	–	–	5	9	–
Johnstone,	–	–	–	5	1	13	–	–	3	22	–
Keir,	–	–	–	–	–	–	–	–	2	2	–
Kirkconnell,	–	–	–	47	–	–	–	–	6	53	–
Kirkmahoe,	–	–	–	–	18	1	–	–	9	28	–
Kirkmichael,	–	–	–	–	4	–	–	–	5	9	
Kirkpatrick-Fleming,	–	–	–	–	–	–	–	–	4	4	–
Kirkpatrick-Juxta,	–	–	–	–	4	–	–	–	9	13	–
Langholm,	275	–	275	4	228	–	–	–	7	239	–
Lochmaben,	–	–	–	–	† 3	1	–	–	9	13	–
Moffat,	–	–	–	1	–	–	–	–	6	7	–
Morton	35	–	35	3	29	–	–	–	3	35	–
Penpont,	–	–	–	2	‡ 6	5	–	–	4	17	–
Ruthwell,	–	–	–	–	3	3	–	–	8	14	–
St. Mungo,	–	–	–	6	7	4	–	–	–	17	–
Sanquhar,	2	–	2	–	1	3	–	–	8	12	–
Tundergarth,	718	150	868	440	† 4	–	–	16	51	511	625
Tynron,	22	–	22	9	2	2	–	–	3	16	–
Wamphray,	–	–	–	4	3	1	–	–	2	10	–
Westerkirk,	–	–	–	–	90	–	–	–	3	93	–
Total,	1,755	327	2,082	650	900	213	–	16	240	2,019	625
11. EDINBURGH.											
Borthwick,	19	–	19	1	‖ 11	1	–	–	6	19	–
Calder, Mid,	54	–	54	3	12	1	–	–	38	54	–
Calder, West,	–	–	–	21	33	1	–	–	5	60	–
Carrington,	44	–	44	3	15	–	–	–	16	34	–
Cockpen,	50	–	50	7	† 43	–	–	–	–	¶ 50	** 300
Colinton,	–	52	52	11	3	44	–	–	25	83	–
Corstorphine,	94	21	115	8	†† 23	14	–	–	33	78	–
Cramond,	60	–	60	20	3	1	–	–	42	66	–
Cranston.	127	–	127	3	111	–	–	–	13	127	–
Crichton,	14	–	14	1	1	–	–	–	12	14	–
Currie,	270	–	270	6	237	15	–	–	13	271	–
Dalkeith,	130	2	132	18	39	8	–	–	11	76	

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.
† Expenditure on Glebe. ‡ Includes expenditure on Glebe, £5. § In addition there was expended out of money borrowed:—On Church, £625.
‖ Includes expenditure on Glebe, £6. ¶ In addition there was expended out of money borrowed:—On Churchyard, £300.
** In respect of churchyards. †† Includes expenditure on Glebes, £8.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Loans. Instalment repaid.	Loans. Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
11. EDINBURGH—*continued.*											
Duddingston,	–	2	2	1	2	–	–	–	5	8	–
Fala and Soutra,	23	–	23	1	–	8	–	–	6	15	–
Glencorse,	99	–	99	45	–	15	–	–	19	79	–
Heriot,	20	–	20	1	3	–	–	–	15	19	–
Inveresk,	–	320	320	2	81	197	–	–	64	344	–
Kirknewton,	29	–	29	1	3	7	–	–	9	20	–
Lasswade,	127	† 12	139	150	‡ 22	1	–	–	–	173	–
Leith, North,	76	60	136	138	48	8	–	–	–	194	–
Leith, South,	–	–	–	–	1	–	–	–	–	1	–
Liberton,	200	–	200	5	74	–	–	–	67	146	–
Newbattle,	58	–	58	2	8	28	–	–	20	58	–
Newton,	80	–	80	20	6	11	–	–	20	57	–
Penicuik,	39	–	39	9	§ 29	–	–	–	1	39	–
Ratho,	52	–	52	10	3	–	–	–	5	18	–
St. Cuthberts,	62	1	63	9	8	–	–	–	136	153	–
Stow,	50	–	50	21	1	–	–	–	26	48	–
Temple,	60	–	60	1	20	4	–	–	20	45	–
Total,	1,837	470	2,307	518	840	364	–	–	627	2,349	300
12. ELGIN OR MORAY.											
Alves,	151	–	151	–	–	47	–	–	104	151	–
Bellie,	126	–	126	43	79	4	–	–	–	126	–
Drainie,	–	–	–	–	62	–	–	–	1	63	–
Duffus,	39	–	39	9	4	–	–	–	10	23	–
Edinkillie,	1	–	1	–	1	–	–	–	–	1	
Elgin,	180	–	180	–	1	–	–	–	17	18	
Forres,	782	3	785	4	‖ 13	14	–	–	40	71	–
Kinloss,	–	–	–	9	6	245	–	–	1	261	–
New Spynie,	3	–	3	–	3	–	–	–	–	3	–
St. Andrews-Lhanbride,	–	–	–	1	–	–	–	–	4	5	–
Speymouth,	18	–	18	–	17	1	–	–	–	18	–
Urquhart,	–	–	–	–	2	–	–	–	–	2	–
Total,	1,300	3	1,303	66	188	311	–	–	177	742	–
13. FIFE.											
Abbotshall,	–	18	18	9	9	3	–	–	4	25	–
Abdie,	22	–	22	–	19	–	–	–	5	24	–
Aberdour,	240	1	241	9	176	8	–	–	22	215	–
Anstruther-Wester,	40	–	40	–	2	13	–	–	9	24	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Sale of Buildings or other property.

‡ Includes expenditure on Glebe, £10.

§ Includes expenditure on Glebe, £19.

‖ Includes expenditure on Glebe, £3.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
	Assessments.* 1.	Other Sources. 2.	TOTAL. 3.	Churches. 4.	Manses and Glebes. 5.	Churchyards. 6	Loans. Instalment repaid. 7.	Loans. Interest. 8.	Other Expenses. 9.	TOTAL. 10.	11.
	£	£	£	£	£	£	£	£	£	£	£
13. FIFE—*continued.*											
Auchterderran,	–	–	–	1	523	7	–	–	6	537	–
Auchtermuchty,	50	–	50	10	12	8	–	–	–	30	–
Auchtertool,	17	–	17	5	3	5	–	–	3	16	–
Ballingry,	.	–	–	1	10	–	–	–	–	11	–
Balmerino,	12	–	12	5	–	7	–	–	–	12	–
Beath,	–	–	–	–	3	–	–	–	8	11	–
Burntisland,	–	–	–	–	10	–	–	–	2	12	–
Cameron,	105	–	105	–	† 1	–	–	–	20	21	–
Carnbee,	41	–	41	–	2	–	–	–	–	2	–
Carnock,	23	–	23	1	5	6	–	–	11	23	.
Ceres,	16	‡ 2	18	8	12	–	–	–	3	23	–
Collessie,	21	2	23	3	2	2	–	–	7	14	–
Crail,	20	–	20	1	–	4	–	–	10	15	–
Creich,	10	–	10	2	3	1	–	–	4	10	-
Culross,	50	–	50	14	2	7	–	–	5	28	–
Cults,	4	4	8	–	1	–	–	–	7	8	–
Cupar,	75	–	75	5	§ 27	–	–	–	16	48	–
Dairsie,	40	–	40	–	2	–	–	–	8	10	–
Dalgety,	58	–	58	2	1	–	–	–	93	96	–
Denino,	48	–	48	–	1	–	34	4	11	50	32
Dunbog,	40	–	40	–	4	–	–	–	15	19	–
Dunfermline,	106	24	130	14	† 20	52	–	–	22	108	–
Dysart,	–	–	–	2	–	–	–	–	–	2	–
Elie,	–	–	–	–	–	–	–	–	3	3	–
Falkland,	48	–	48	9	10	–	–	–	–	19	–
Ferry-Port-on-Craig,	9	–	9	–	–	9	–	–	–	9	–
Flisk,	8	–	8	–	–	–	–	–	8	8	–
Forgan,	27	–	27	–	4	8	–	–	15	27	–
Inverkeithing,	60	–	60	–	18	–	–	–	15	33	–
Kemback,	68	–	68	–	68	–	–	–	–	68	–
Kennoway,	45	–	45	43	2	–	–	–	–	45	–
Kettle,	106	–	106	2	21	17	–	–	27	67	–
Kilconquhar,	50	–	50	45	3	–	–	–	11	59	–
Kilmany,	20	–	20	–	13	5	–	–	–	18	–
Kilrenny,	80	5	85	6	19	10	–	–	13	48	–
Kinghorn,	–	–	–	–	–	–	–	–	3	3	–
Kinglassie,	4	–	4	9	4	–	–	–	1	14	–
Kingsbarns	20	–	20	1	7	-	–	–	9	17	–
Kirkcaldy,	–	–	–	1	2	–	–	–	13	16	-
Largo,	25	–	25	8	–	4	–	–	21	33	–
Leslie,	–	–	–	2	11	2	–	–	16	31	–
Leuchars,	180	–	180	–	11	1	–	-	18	30	–

* The assessment for ecclesiastical purposes is impos d upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Expenditure on Glebe. ‡ Sale of Buildings or other Property. § Includes expenditure on Glebe, £19.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.* 1.	Other Sources. 2.	TOTAL. 3.	Churches. 4.	Manses and Glebes. 5.	Churchyards. 6	Instalment repaid. 7.	Interest. 8.	Other Expenses. 9.	TOTAL. 10.	11.
	£	£	£	£	£	£	£	£	£	£	£
13. FIFE—*continued.*											
Logie,	33	–	33	1	2	–	–	–	22	25	–
Markinch,	–	13	13	20	2	–	–	–	6	28	–
Monimail,	–	–	–	–	1	1	–	–	12	14	–
Moonzie,	28	–	28	–	25	–	–	–	3	28	–
Newburgh,	–	–	–	12	13	–	–	–	–	25	–
Newburn,	45	–	45	7	35	–	–	–	4	46	–
Pittenweem,	20	–	20	–	8	–	–	–	7	15	–
St. Andrews,	–	4	4	31	–	–	–	–	–	31	–
St. Leonards,	112	–	112	–	100	–	–	–	32	132	–
St. Monance,	11	–	11	9	2	–	–	–	–	11	–
Saline,	46	–	46	1	1	–	–	–	18	20	–
Scoonie,	164	–	164	–	94	–	–	–	6	100	–
Strathmiglo,	50	† 3	53	–	8	–	–	–	–	8	–
Torryburn,	No	Return.									
Tulliallan,	158	–	158	3	114	–	–	–	6	123	–
Wemyss,	–	–	–	3	–	–	–	–	–	3	–
Total,	2,455	76	2,531	305	1,448	180	34	4	580	2,551	32
14. FORFAR.											
Aberlemno,	–	–	–	–	–	5	–	–	7	12	–
Airlie,	8	–	8	–	–	–	–	–	–	–	–
Arbroath,	484	‡ 670	1,154	–	1,100	–	–	–	105	1,205	–
Auchterhouse,	43	–	43	4	9	–	–	–	3	16	–
Barry,	300	–	300	–	300	27	–	–	–	327	–
Brechin,	–	–	–	2	1	–	–	–	36	39	–
Caraldstone,	20	–	20	20	–	–	–	–	–	20	
Carmylie,	–	–	–	4	11	–	–	–	–	15	–
Cortachy,	100	–	100	1	4	–	–	–	5	10	–
Craig,	6	–	6	2	1	–	–	–	3	6	–
Dun,	–	–	–	1	4	–	–	–	3	8	–
Edzell,	10	–	10	5	5	–	–	–	–	10	–
Essie and Nevy,	46	–	46	2	34	–	–	–	6	42	–
Farnell,	5	–	5	4	–	–	–	–	1	5	–
Forfar,	–	–	–	209	8	–	–	–	6	223	–
Fowlis-Easter,	–	–	–	41	–	–	–	–	–	41	–
Glenisla,	–	–	–		3	2	–	–	2	7	–
Inverarity,	3	–	3	–	§ 2	1	–	–	–	3	–
Inverkeillor,	–	–	–	3	18	–	–	–	2	23	–
Kettins,	20	–	20	3	2	6	–	–	7	18	–
Kirkden,	–	–	–	–	29	–	–	–	–	29	–
Kirriemuir,	130	–	130	94	24	–	–	–	5	123	–
Lethnot,	3	–	3	–	3	–	–	–	–	3	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.
† Sale of Buildings or other Property. ‡ Includes Sale of Buildings or other Property, £570. § Includes expenditure on Glebe, £1.

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Abstract of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

County and Parish.	Receipts (other than from Loans).			Expenditure (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.* 1.	Other Sources. 2.	Total. 3.	Churches. 4.	Manses and Glebes. 5.	Churchyards. 6	Instalment repaid. 7.	Interest. 8.	Other Expenses. 9.	Total. 10.	11.
	£	£	£	£	£	£	£	£	£	£	£
14. Forfar—*continued.*											
Liff and Benvie,	–	31	31	–	10	17	–	–	–	27	–
Lintrathen,	–	–	–	–	22	–	–	–	5	27	–
Lochlee,	5	–	5	2	3	–	–	–	–	5	–
Logie-Pert,	12	–	12	8	1	3	–	–	–	12	–
Lunan,	–	–	–	–	–	–	–	–	1	1	–
Mains and Strathmartin,	243	–	243	–	198	–	–	–	42	240	–
Menmuir,	–	–	–	–	2	–	–	–	1	3	–
Monifieth,	–	–	–	28	–	–	–	–	27	55	–
Monikie,	69	1	70	–	101	5	–	–	–	106	–
Montrose,	54	–	54	–	27	–	–	–	5	32	–
Murroes,	19	–	19	6	3	7	–	–	3	19	–
Newtyle,	23	–	23	5	2	–	–	–	8	15	–
Oathlaw,	20	–	20	–	7	–	–	–	10	17	–
Panbride,	–	–	–	–	8	28	–	–	–	36	–
Rescobie,	–	–	–	–	6	1	–	–	3	10	–
Ruthven,	10	–	10	–	9	–	–	–	1	10	–
St. Vigeans,	–	–	–	–	–	–	–	–	3	3	–
Strickathrow,	–	–	–	–	–	–	–	–	11	11	–
Tannadice,	–	–	–	1	5	–	–	–	3	9	–
Total,	1,633	702	2,335	445	1,962	102	–	–	314	2,823	–
15. HADDINGTON.											
Aberlady,	25	–	25	5	17	3	–	–	5	30	–
Athelstaneford,	35	–	35	3	–	–	–	–	30	33	–
Bolton,	24	–	24	1	1	–	–	–	13	15	–
Dirleton,	60	–	60	1	24	22	–	–	13	60	–
Dunbar,	194	–	194	–	35	–	117	5	16	173	–
Garvald,	35	9	44	7	4	1	–	–	10	22	–
Gladsmuir,	35	–	35	2	7	15	–	–	9	33	–
Haddington,	–	–	–	21	36	–	–	–	16	73	–
Humble,	29	–	29	12	10	2	–	–	5	29	–
Innerwick,	12	–	12	–	–	–	–	–	11	11	–
Morham,	20	–	20	2	3	2	–	–	6	13	–
North Berwick,	65	32	97	7	24	40	–	–	10	81	–
Oldhamstocks,	20	–	20	–	–	–	–	–	–	–	–
Ormiston,	–	–	–	9	2	1	–	–	–	12	–
Pencaitland,	50	–	50	14	5	4	–	–	26	49	–
Prestonkirk,	40	–	40	5	11	–	–	–	32	48	–
Prestonpans,	231	41	272	84	–	55	75	4	20	238	75
Salton,	56	1	57	29	20	4	–	–	3	56	–
Spott,	31	–	31	3	14	2	–	–	9	28	–
Stenton,	36	–	36	22	–	–	–	–	15	37	–

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Loans. Instalment repaid.	Loans. Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
15. HADDINGTON—*continued.*											
Tranent,	45	–	45	91	5	5	–	–	–	101	–
Whitekirk,	30	–	30	–	9	1	–	–	20	30	–
Whittingham,	13	7	20	–	–	–	–	–	18	18	–
Yester,	30	–	30	3	13	–	–	–	11	27	–
Total,	1,116	90	1,206	321	240	157	192	9	298	1,217	75
16. INVERNESS.											
Abernethy,	10	–	10	4	6	–	–	–	–	10	–
Ardersier,	–	–	–	–	9	–	–	–	4	13	–
Bracadale,	2	–	2	–	2	–	–	–	–	2	–
Croy,	–	–	–	–	–	40	–	–	–	40	–
Dores,	13	–	13	–	–	11	–	–	–	11	–
Kilmallie,	90	–	90	–	7	62	–	–	6	75	–
Kilmonivaig,	31	–	31	12	15	–	–	–	6	33	–
Kilmuir (Skye),	–	–	–	19	13	–	–	–	–	32	–
Kingussie,	–	–	–	–	–	2	–	–	10	12	–
Moy and Dalarossie	49	–	49	43	–	–	–	–	7	50	–
Portree,	–	–	–	–	1	–	–	–	–	1	–
Sleat,	85	–	85	–	–	85	–	–	–	85	–
Small Isles,	–	–	–	–	–	–	–	–	1	1	–
Snizort,	–	–	–	–	28	–	–	–	–	28	–
Uist, North,	–	–	–	–	–	–	–	–	8	8	–
Uist, South,	96	–	96	96	–	–	–	–	–	96	–
Total,	376	–	376	174	81	200	–	–	42	497	–
17. KINCARDINE.											
Arbuthnot,	–	–	–	–	–	–	–	–	2	2	–
Banchory-Devenick,	–	–	–	–	7	1	–	–	3	11	–
Banchory-Ternan,	5	–	5	–	5	–	–	–	11	16	–
Benholm,	–	–	–	1	–	8	–	–	2	11	–
Bervie,	–	–	–	2	1	–	–	–	–	3	–
Dunottar,	–	–	–	–	2	1	–	–	5	8	–
Durris,	23	–	23	16	7	–	–	–	–	23	–
Fettercairn,	1	–	1	–	–	3	–	–	2	5	–
Fetteresso,	76	–	76	3	4	2	–	–	11	20	–
Fordoun,	–	–	–	5	–	–	–	–	7	12	–
Garvock,	–	–	–	–	–	–	–	–	3	3	–
Kinneff and Caterline,	–	–	–	–	5	–	–	–	2	7	–
Laurencekirk,	–	–	–	–	–	–	–	–	6	6	–
Maryculter,	–	–	–	2	–	–	–	–	–	2	–
Marykirk	8	–	8	5	3	–	–	–	11	19	–
Nigg,	–	5	5	8	–	–	–	–	6	14	–

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Abstract of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

County and Parish.	Receipts (other than from Loans).			Expenditure (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	Total.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	Total.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
17. Kincardine—*continued.*											
St Cyrus,	195	–	195	4	28	–	–	–	22	54	–
Strachan,	9	–	9	3	–	–		–	6	9	–
Total,	317	5	322	49	62	15	–	–	99	225	–
18. KINROSS.											
Cleish,	–	–	–	5	2	4	–	–	3	14	–
Fossoway,	–	–	–	18	22	–	–	–	10	50	–
Kinross,	50	–	50	–	† 23	–	–	–	12	35	–
Portmoak,	68	–	68	1	47	–	–	–	7	55	–
Total,	118	–	118	24	94	4	–	–	32	154	–
19. KIRKCUDBRIGHT.											
Anwoth,	50	–	50	4	–	2	–	–	–	6	–
Balmaclellan,	–	–	–	–	–	–	–	–	4	4	–
Balmaghie,	–	–	–	6	–	–	–	–	–	6	–
Borgue,	–	24	24	–	5	–	–	–	3	8	–
Buittle,	–	–	–	4	2	2	–	–	2	10	–
Colvend,	–	–	–	–	–	3	–	–	4	7	
Crossmichael,	–	–	–	–	–	–	–	–	8	8	–
Girthon,	2	–	2	–	2	–	–	–	–	2	–
Kells,	96	–	96	41	‡ 30	8	–	–	–	79	–
Kelton,	20	–	20	–	§ 11	–	–	–	10	21	–
Kirkbean,	–	–	–	7	7	–	–	–	–	14	–
Kirkgunzeon,	39	–	39	18	–	7	–	–	12	37	–
Kirkmabreck,	–	–	–	1	–	–	–	–	3	4	–
Kirkpatrick-Durham,	–	–	–	16	–	2	–	–	2	20	–
Kirkpatrick-Irongray,	–	–	–	–	† 6	–	–	–	3	9	–
Lochrutton,	–	–	–	–	–	–	–	–	1	1	
Minigaff,	207	–	207	1	11	55	–	–	–	67	–
Parton,	100	–	100	–	150	–	–	–	–	150	–
Rerrick,	–	–	–	1	1	–	–	–	1	3	–
Terregles,	–	–	–	–	100	–	–	–	–	100	–
Tongland,	130	–	130	21	‖ 90	3	–	–	4	118	–
Troqueer,	–	–	–	–	–	12	–	–	1	13	–
Twynholm,	442	–	442	28	¶ 335	–	–	–	24	387	–
Urr,	–	–	–	–	7	1	–	–	3	11	–
Total,	1,086	24	1,110	148	757	95	–	–	85	1,085	–
20. LANARK.											
Avondale,	–	–	–	16	11	43	–	–	14	84	–
Biggar,	683	–	683	62	** 31	–	600	30	74	797	300
Blantyre,	75	24	99	6	63	3	–	–	15	87	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Expenditure on Glebe. ‡ Includes expenditure on Glebe, £3. § Includes expenditure on Glebe, £7.
‖ Includes expenditure on Glebe £18. ¶ Includes expenditure on Glebe £77. ** Includes expenditure on Glebe, £6.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	1. Assessments.*	2. Other Sources.	3. TOTAL.	4. Churches.	5. Manses and Glebes.	6 Churchyards.	7. Instalment repaid.	8. Interest.	9. Other Expenses.	10. TOTAL.	11.
	£	£	£	£	£	£	£	£	£	£	£
20. LANARK—*continued.*											
Bothwell,	122	–	122	–	4	–	–	–	17	21	–
Cadder,	–	–	–	5	23	–	–	–	10	38	–
Cambuslang,	–	–	–	–	–	1	–	–	17	18	–
Cambusnethan,	48	–	48	34	9	–	–	–	10	53	–
Carluke,	–	–	–	25	19	–	–	–	–	44	–
Carmichael,	65	–	65	3	† 12	1	–	–	11	27	–
Carmunnock,	59	–	59	9	–	17	–	–	6	32	–
Carnwath,	–	–	–	22	10	5	–	–	20	57	–
Carstairs,	40	–	40	36	–	1	–	–	5	42	–
Covington,	56	–	56	5	38	–	–	–	4	47	–
Crawford,	–	–	–	–	2	–	–	–	–	2	–
Crawfordjohn,	–	–	–	–	1	–	–	–	16	17	–
Culter,	385	180	565	417	1	–	–	–	–	418	–
Dalserf,	–	13	13	3	17	26	–	–	10	56	–
Dalziel,	–	–	–	92	–	–	–	–	11	103	–
Dolphinton,	9	4	13	–	–	–	–	–	13	13	–
Douglas,	692	–	692	26	–	650	–	–	16	692	–
Dunsyre,	95	–	95	–	91	–	–	–	2	93	–
Glassford,	–	–	–	11	9	5	–	–	25	50	–
Govan Combination,	–	776	776	650	2	18	–	–	92	762	–
Hamilton,	–	–	–	6	–	10	–	–	–	16	–
Lanark,	–	–	–	3	‡ 116	–	–	–	14	133	–
Leamahagow,	–	–	–	–	–	–	–	–	26	26	–
Libberton,	40	–	40	–	5	17	–	–	9	31	
Monkland, New,	–	63	63	2	1	59	–	–	16	78	
Monkland, Old,	317	–	317	86	26	–	–	–	73	185	
Pettinain,	28	–	28	5	§ 15	–	–	–	4	24	–
Rutherglen,	600	–	600	31	29	–	–	–	3	63	–
Shotts,	50	–	50	11	2	9	–	–	8	30	–
Stonehouse,	–	28	28	16	–	–	–	4	–	20	100
Symington,	–	–	–	–	–	–	–	–	5	15	–
Walston,	21	–	21	–	9	–	–	–	2	11	–
Wandell and Lamington,	–	4	4	–	4	–	–	–	–	4	–
Wiston and Roberton,	29	–	29	–	–	–	–	–	9	9	–
Total,	3,414	1,092	4,506	1,582	550	865	600	34	567	4,198	400
21. LINLITHGOW.											
Abercorn,	19	–	19	–	20	15	–	–	34	69	–
Bathgate,	137	1	138	42	14	1	–	–	20	77	–
Bo'ness,	–	–	–	12	4	–	–	–	–	16	–
Carriden,	51	–	51	–	5	–	–	–	6	11	–
Dalmeny,	100	–	100	2	43	5	–	–	19	69	–

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† Includes expenditure on Glebe, £6. ‡ Includes expenditure on Glebe, £29. § Expenditure on Glebe.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
21. LINLITHGOW—*continued.*											
Ecclesmachen,	45	–	45	20	7	–	–	–	18	45	
Kirkliston,	54	–	54	11	–	9	–	–	11	31	–
Linlithgow,	104	–	104	42	1	–	–	–	8	51	–
Livingstone,	78	–	78	26	–	1	–	–	5	32	–
Torphichen,	71	24	95	116	–	4	–	–	10	130	–
Uphall,	15	–	15	4	–	–	–	–	15	19	–
Whitburn,	51	–	51	5	16	–	–	–	7	28	–
Total,	725	25	750	280	110	35	–	–	153	578	–
22. NAIRN.											
Ardclach,	–	–	–	–	41	–	–	–	–	41	–
Auldearn,	90	–	90	70	–	20	–	–	–	90	–
Cawdor,	–	–	–	–	7	3	–	–	4	14	–
Nairn,	457	–	457	151	1,330	–	–	–	85	1,566	–
Total,	547	–	547	221	1,378	23	–	–	89	1,711	–
23. ORKNEY.											
Orphir,	–	–	–	–	2	1	–	–	1	4	–
Shapinshay,	–	–	–	–	1	–	–	–	–	1	–
Total,	–	–	–	–	3	1	–	–	1	5	–
24. PEEBLES.											
Broughton,	69	–	69	–	69	–	–	–	–	69	–
Drumelzier,	100	–	100	–	104	–	–	–	20	124	–
Eddlestone,	–	–	–	–	–	1	–	–	5	6	
Innerleithen,	–	–	–	5	31	–	–	–	5	41	
Kirkurd,	13	–	13	3	2	–	–	–	9	14	–
Linton, West,	106	–	106	10	38	–	–	–	34	82	–
Lyne,	10	–	10	–	2	–	–	–	8	10	–
Manor,	61	–	61	50	8	–	–	–	5	63	–
Newlands,	34	–	34	6	† 5	3	–	–	20	34	–
Peebles,	–	6	6	9	51	23	–	–	10	93	–
Stobo,	47	–	47	1	24	–	–	–	24	49	–
Traquair,	50	–	50	1	9	1	–	–	4	15	–
Tweedsmuir,	23	–	23	26	2	3	–	–	4	35	–
Total,	513	6	519	111	345	31	–	–	148	635	–
25. PERTH.											
Aberdalgie,	26	–	26	3	9	–	–	–	14	26	–
Abernethy,	–	–	–	1	25	3	–	–	15	44	–
Abernyte,	–	–	–	1	22	2	–	–	8	33	–
Alyth,	21	–	21	14	7	–	–	–	–	21	–
Ardoch,	58	–	58	7	‡ 38	4	–	–	11	60	–

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† Includes expenditure on Glebe, £4. ‡ Includes expenditure on Glebe, £20.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
25. PERTH—*continued.*											
Arngask,	28	–	28	–	1	1	–	–	4	6	–
Auchterarder,	151	–	151	7	2	2	–	–	10	21	–
Auchtergaven,	191	–	191	163	† 26	–	–	–	12	201	
Balquhidder,	–	–	–	–	–	–	–	–	8	8	–
Bendochy,	28	–	28	3	25	–	–	–	–	28	
Blackford,	100	–	100	–	93	3	–	–	3	99	–
Blair-Athol,	–	–	–	9	–	–	–	–	3	12	
Blairgowrie,	58	–	58	–	14	5	–	–	10	29	–
Callander,	229	–	229	28	188	7	–	–	30	253	–
Caputh,	43	–	43	3	10	26	–	–	12	51	–
Cargill,	125	–	125	–	–	7	–	–	7	14	–
Clunie,	9	–	9	–	1	7	–	–	6	14	–
Collace,	–	–	–	1	10	–	–	–	6	17	–
Comrie,	209	–	209	31	197	–	–	–	–	228	–
Coupar-Angus,	–	–	–	1	16	–	–	–	10	27	–
Crieff,	60	–	60	4	4	21	–	–	14	43	–
Dron,	169	–	169	–	1	9	–	–	19	29	–
Dull,	150	–	150	5	–	4	–	–	11	20	–
Dunbarney,	140	–	140	1	–	8	‡ 46	‡ 6	20	81	‡ 137
Dunblane,	52	–	52	–	8	12	–	–	12	32	–
Dunkeld, Little,	–	7	7	3	4	11	–	–	3	21	–
Dunning,	50	–	50	3	9	4	–	–	20	36	–
Errol,	106	–	106	24	17	13	–	–	42	96	–
Forgandenny,	–	–	–	–	11	–	–	–	14	25	–
Forteviot,	25	1	26	–	–	5	–	–	15	20	–
Fowlis-Wester,	60	–	60	–	1	–	–	–	20	21	–
Glendevon,	173	–	173	3	–	2	–	–	13	18	–
Inchture,	31	2	33	1	1	–	–	–	34	36	–
Kenmore,	30	–	30	5	25	–	–	–	–	30	–
Killin,	–	7	7	–	–	7	–	–	5	12	–
Kilmadock,	25	–	25	17	1	1	–	–	11	30	–
Kilspindie,	62	–	62	1	5	4	–	–	8	18	–
Kincardine,	–	–	–	–	–	–	–	–	3	3	–
Kinclaven,	–	–	–	–	18	5	–	–	24	47	–
Kinfauns,	80	–	80	15	22	4	–	–	22	63	–
Kinnaird,	70	11	81	5	46	–	–	–	41	92	–
Kinnoul,	81	–	81	3	1	–	–	–	9	13	–
Kirkmichael,	–	8	8	–	1	4	–	–	3	8	–
Lecropt,	–	–	–	4	19	–	–	–	–	23	–
Lethendy,	–	–	–	2	2	–	–	–	5	9	–
Logierait,	31	–	31	15	12	–	–	–	4	31	–
Longforgan,	100	4	104	100	–	–	–	–	36	136	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Expenditure on Glebe. ‡ In respect of Churchyards.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.* 1.	Other Sources. 2.	TOTAL. 3.	Churches. 4.	Manses and Glebes. 5.	Churchyards. 6	Instalment repaid. 7.	Interest. 8.	Other Expenses. 9.	TOTAL. 10.	11.
	£	£	£	£	£	£	£	£	£	£	£
25. PERTH—*continued.*											
Madderty,	40	–	40	1	† 33	–	–	–	16	50	–
Meigle,	–	–	–	–	‡ 2	–	–	–	9	11	–
Methven,	–	–	–	–	9	–	–	–	2	11	
Moneydie,	100	–	100	–	30	–	–	–	22	52	
Monivaird,	20	–	20	2	2	4	–	–	2	10	
Monzie,	–	–	–	1	7	–	–	–	16	24	
Moulin,	102	–	102	12	48	3	–	–	9	72	–
Muckhart,	19	–	19	4	22	–	–	–	5	31	–
Muthill,	–	–	–	2	1	1	–	–	17	21	–
Port-of-Monteith,	–	–	–	2	6	–	–	–	9	17	–
Rattray,	32	–	32	–	–	–	§ 29	§ 4	–	33	§ 113
Redgorton,	60	–	60	5	47	1	–	–	11	64	–
Rhynd,	26	–	26	12	10	1	–	–	3	26	–
St. Madoes,	–	–	–	1	1	–	–	–	5	7	–
St. Martins,	275	–	275	1	257	–	–	–	16	274	–
Scone,	–	19	19	2	–	–	–	–	15	17	–
Tibbermuir,	68	–	68	–	12	–	–	–	22	34	–
Trinity-Gask,	–	8	8	–	–	3	–	–	5	8	–
Weem,	–	–	–	1	–	–	–	–	3	4	–
Total,	3,513	67	3,580	529	1,379	194	75	10	764	2,951	250
26. RENFREW.											
Cathcart,	32	–	32	12	2	8	–	–	7	29	–
Eastwood,	–	–	–	10	7	–	–	–	25	42	–
Erskine,	33	–	33	2	32	2	–	–	18	54	–
Houston,	138	–	138	26	53	5	–	–	5	89	–
Innerkip,	60	–	60	–	¶ 55	2	–	–	22	79	–
Kilbarchan,	1,265	–	1,265	1,007	2	–	–	–	9	1,018	–
Kilmalcolm,	–	–	–	–	–	–	–	–	16	16	–
Lochwinnoch,	–	8	8	6	26	2	–	–	26	60	–
Mearns,	–	–	–	–	–	1	–	–	5	6	–
Neilston,	–	–	–	9	12	–	–	–	12	33	–
Paisley,	529	1	530	–	29	13	–	–	41	83	–
Port-Glasgow,	–	–	–	1	–	–	–	–	3	4	–
Renfrew,	392	53	445	261	90	–	–	–	73	424	–
Total,	2,449	62	2,511	1,334	308	33	–	–	262	1,937	–
27. ROSS AND CROMARTY.											
Alness,	22	–	22	22	–	–	–	–	–	22	–
Applecross,	9	–	9	12	–	–	–	–	–	12	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Includes expenditure on Glebe, £16. ‡ Expenditure on Glebe.

¶ Includes expenditure on Glebe, £14. ‖ Sale of Buildings or other property. § In respect of Churchyards.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
27. ROSS AND CROMARTY—*continued.*											
Barvas,	9	–	9	–	6	–	–	–	3	9	–
Contin,	–	–	–	–	1	–	–	–	–	1	–
Cromarty,	–	–	–	6	–	4	–	–	–	10	–
Fearn,	22	–	22	–	19	–	–	–	–	19	–
Glenshiel,	80	–	80	11	† 69	–	–	–		80	–
Killearnan,	258	–	258	5	–	–	219	27	7	258	803
Kiltearn,	231	–	231	–	–	–	180	28	11	219	720
Lochbroom,	200	–	200	1	–	–	150	38	11	200	1,050
Lochcarron,	–	1	1	80	–	–	–	–	–	80	–
Lochs,	12	–	12	2	8	–	–	–	2	12	–
Logie Easter,	332	–	332	20	292	–	–	–	20	332	–
Resolis,	122	–	122	–	–	3	100	18	1	122	400
Rosskeen,	–	8	8	–	3	8	–	–	–	11	–
Stornoway,	4	–	4	1	–	–	–	–	3	4	–
Tarbat,	–	–	–	–	–	5	–	–	–	5	–
Uig,	11	–	11	7	2	–	–	–	2	11	–
	–	–	–	–	–	–	–	–	1	1	–
Total,	1,312	9	1,321	167	400	20	649	111	61	1,408	2,973
28. ROXBURGH.											
Ancrum,	149	–	149	7	‡ 24	11	85	3	7	137	–
Bedrule,	14	–	14	–	1	–	–	–	3	4	–
Bowden, §	152	–	152	56	35	18	97	14	12	§ 232	213
Castleton,	120	–	120	–	89	–	–	–	16	105	–
Cavers,	22	–	22	–	24	2	–	–	10	36	–
Crailing,	30	–	30	5	6	3	–	–	15	29	–
Eckford,	110	–	110	6	–	–	50	8	15	79	150
Ednam,	25	–	25	1	4	1	–	–	18	24	–
Hawick,	56	–	56	20	13	–	–	–	9	42	–
Hobkirk,	33	–	33	1	8	12	–	–	7	28	–
Hownam,	41	–	41	54	–	–	–	–	12	66	–
Jedburgh,	98	–	98	–	1	–	–	–	31	32	–
Kelso,	140	–	140	–	23	15	60	11	22	131	198
Kirkton,	–	–	–	–	116	5	–	–	6	127	–
Lilliesleaf,	29	–	29	12	7	7	–	–	3	29	–
Linton,	37	–	37	2	4	–	–	–	–	6	–
Mackerston,	4	–	4	–	–	–	–	–	4	4	–
Maxton,	26	–	26	3	2	7	–	–	14	26	–
Melrose,	–	–	–	13	2	7	–	–	24	46	–
Minto,	188	–	188	2	109	3	–	–	67	181	–
Morebattle,	185	–	185	10	72	–	90	18	6	‖ 196	360
Oxnam,	45	–	45	8	21	2	–	–	14	45	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Includes expenditure on Glebe, £7. ‡ Includes expenditure on Glebe, £17.

§ In addition, there was expended out of money borrowed :—On Church, £172.

‖ In addition, there was expended out of money borrowed :—On Church, £450.

§ Includes two years' transactions. Previous Return was received too late for publication.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
							Loans.				
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Instalment repaid.	Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
28. ROXBURGH—*continued.*											
Roberton,	21	–	21	2	8	2	–	–	3	15	–
Roxburgh,	–	–	–	–	276	4	–	–	–	280	–
St. Boswells,	475	6	481	–	421	2	–	–	53	476	–
Smailholm,	20	–	20	–	7	–	–	–	9	16	–
Southdean,	37	–	37	1	15	–	–	–	17	33	–
Sprouston,	50	–	50	38	1	–	–	–	11	50	–
Teviothead,	69	–	69	78	–	–	–	–	12	90	–
Wilton,	123	† 5	128	14	6	62	–	–	15	97	–
Yetholm,	40	1	41	9	7	6	–	–	5	‡ 27	500
Total,	2,339	12	2,351	342	1,302	169	382	54	440	2,689	1,416
29. SELKIRK.											
Ashkirk,	55	–	55	–	§ 23	2	–	–	19	44	
Ettrick,	70	–	70	4	12	4	–	–	10	30	–
Galashiels,	400	–	400	347	8	1	–	–	4	360	–
Kirkhope,	100	–	100	2	18	–	–	–	11	31	–
Selkirk,	40	–	40	22	7	2	–	–	15	46	–
Yarrow,	30	–	30	10	5	4	–	–	17	36	–
Total,	695	–	695	385	73	13	–	–	76	547	–
30. STIRLING.											
Baldernock,	92	3	95	3	41	7	–	–	4	55	–
Balfron,	72	35	107	–	20	3	–	–	8	31	–
Bothkennar,	–	–	–	–	1	6	–	–	7	14	–
Buchanan,	–	–	–	10	2	–	–	–	–	12	–
Campsie,	161	25	186	116	12	63	–	–	12	203	–
Denny,	60	–	60	36	2	–	–	–	33	71	–
Drymen,	–	490	490	15	33	3	–	–	–	51	–
Falkirk,	–	–	–	2	39	–	–	–	16	57	–
Fintry,	–	–	–	2	–	–	–	–	6	8	–
Gargunnock,	14	–	14	–	1	–	–	–	14	15	–
Killearn,	731	–	731	3	7	1	–	–	5	16	–
Kilsyth,	169	198	367	132	72	–	–	–	25	229	–
Kippen,	22	17	39	10	23	–	–	–	14	47	–
Larbert,	39	–	39	27	¶ 13	–	–	–	–	40	–
Logie,	–	–	–	15	11	–	–	–	21	47	–
Muiravonside,	98	–	98	–	6	–	–	–	5	11	–
Polmont,	50	77	127	9	25	60	–	–	9	103	–
St. Ninians,	–	–	–	54	144	33	–	–	30	261	–
Slamannan,	165	–	165	6	111	–	–	–	60	177	–
Strathblane,	262	36	298	6	16	–	–	–	17	39	–
Total,	1,935	881	2,816	446	579	176	–	–	286	1,487	–

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Sale of Buildings or other Property.

‡ In addition, there was expended out of money borrowed:—On Church, £15; on Manse, £372; on other Expenses, £113.

§ Includes expenditure on Glebe, £22. ‖ Includes expenditure on Glebe, £4. ¶ Includes expenditure on Glebe, £4.

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ABSTRACT of Sums Raised and Expended for Ecclesiastical Purposes, Year ended 15th May 1900—*continued.*

COUNTY AND PARISH.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed out of Loans).							Loans outstanding at the Close of the Year.
	Assessments.*	Other Sources.	TOTAL.	Churches.	Manses and Glebes.	Churchyards.	Loans. Instalment repaid.	Loans. Interest.	Other Expenses.	TOTAL.	
	1.	2.	3.	4.	5.	6	7.	8.	9.	10.	11.
	£	£	£	£	£	£	£	£	£	£	£
31. SUTHERLAND.											
Assynt,	28	–	28	–	† 19	9	–	–	–	28	–
Dornoch,	16	–	16	–	–	16	–	–	–	16	–
Duirness,	–	–	–	–	10	–	–	–	3	13	–
Edrachillis,	3	–	3	1	2	–	–	–	–	3	–
Farr,	–	–	–	–	‡ 10	–	–	–	3	13	–
Golspie,	7	–	7	2	5	–	–	–	–	7	–
Kildonan,	16	–	16	13	3	–	–	–	–	16	–
Lairg,	52	–	52	50	2	–	–	–	–	52	–
Loth,	8	–	8	–	8	–	–	–	–	8	–
Rogart,	2	–	2	–	2	–	–	–	–	2	–
Tongue,	–	–	–	4	34	3	–	–	3	44	–
Total,	132	–	132	70	95	28	–	–	9	202	–
32. WIGTOWN.											
Glasserton,	–	–	–	6	6	3	–	–	2	17	–
Inch,	–	–	–	–	–	–	–	–	2	2	–
Kirkcolm,	–	–	–	–	–	–	–	–	2	2	–
Kirkinner,	–	–	–	19	18	–	–	–	–	37	–
Kirkmaiden,	–	–	–	–	–	–	–	–	2	2	–
Kirkcowan,	–	–	–	–	45	83	–	–	4	132	–
Luce, New,	4	–	4	–	–	–	–	–	2	2	–
Luce, Old,	–	–	–	–	11	–	–	–	–	11	–
Mochrum,	33	–	33	–	§ 26	–	–	–	2	28	–
Portpatrick,	–	–	–	–	–	–	–	–	1	1	–
Sorby,	–	–	–	1	1	–	–	–	–	2	–
Stoneykirk,	–	–	–	14	–	–	–	–	3	17	–
Wigtown,	–	–	–	6	12	–	–	–	8	26	–
Total,	37	–	37	46	119	86	–	–	23	279	–
33. ZETLAND.											
Dunrossness,	9	–	9	9	–	–	–	–	–	9	–
Lerwick,	–	–	–	7	2	–	–	–	10	19	–
Nesting, &c.,	25	–	25	11	–	–	–	–	8	19	–
North Mavine,	69	–	69	–	–	–	56	13	–	69	280
Sandsting,	23	–	23	5	2	–	–	–	5	12	..
Mid and So. Yell,	162	–	162	5	40	–	–	–	–	45	..
Total,	288	–	288	37	44	–	56	13	23	173	280

* The assessment for ecclesiastical purposes is imposed upon heritors in some cases according to the real rent as appearing in the Valuation Roll, and in others according to the old valued rent.

† Includes expenditure on Glebe, £14. ‡ Includes expenditure on Glebe, £7. § Includes expenditure on Glebe, £24.

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SUMMARY.

COUNTY.	RECEIPTS (other than from Loans).			EXPENDITURE (not defrayed						
	Assessments.	Other Sources.	TOTAL.	Churches.	Manses.	Glebes.	Churchyards.	Loans. Instalment Repaid.	Loans. Payment into Sinking Fund.	Loans. Interest.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	£	£	£	£	£	£	£	£	£	£
1. Aberdeen,	2,419	289	2,708	717	1,194	4	296	–	–	–
2. Argyll,	2,360	*477	2,837	2,033	547	–	55	150	–	9
3. Ayr,	2,502	†37	2,539	515	833	21	104	170	–	75
4. Banff,	187	11	198	475	99	–	38	–	–	–
5. Berwick,	1,676	‡37	1,713	606	379	20	225	200	–	12
6. Bute,	196	–	196	13	193	–	2	–	–	–
7. Caithness,	62	2	64	14	15	–	10	–	–	–
8. Clackmannan,	150	121	271	27	23	–	135	–	–	–
9. Dumbarton,	1,057	§173	1,230	191	556	–	93	–	–	–
10. Dumfries,	1,755	327	2,082	650	869	31	213	–	–	16
11. Edinburgh,	1,837	‖470	2,307	518	754	86	364	–	–	–
12. Elgin,	1,300	3	1,303	66	185	3	311	–	–	–
13. Fife,	2,455	¶76	2,531	305	1,408	40	180	34	–	4
14. Forfar,	1,633	**702	2,335	445	1,961	1	102	–	–	–
15. Haddington,	1,116	90	1,206	321	240	–	157	192	–	9
16. Inverness,	376	–	376	174	81	–	200	–	–	–
17. Kincardine,	317	5	322	49	62	–	15	–	–	–
18. Kinross,	118	–	118	24	71	23	4	–	–	–
19. Kirkcudbright,	1,086	24	1,110	148	646	111	95	–	–	–
20. Lanark,	3,414	1,092	4,506	1,582	49	56	865	600	–	34
21. Linlithgow,	725	25	750	280	110	–	35	–	–	–
22. Nairn,	547	–	547	221	1,378	–	23	–	–	–
23. Orkney,	–	–	–	–	3	–	1	–	–	–
24. Peebles,	513	6	519	111	341	4	31	–	–	–
25. Perth,	3,513	††67	3,580	529	1,315	64	194	75	–	10
26. Renfrew,	2,449	62	2,511	1,334	294	14	33	–	–	–
27. Ross and Cromarty,	1,312	9	1,321	167	393	7	20	649	–	111
28. Roxburgh,	2,339	‡‡12	2,351	342	1,285	17	169	382	–	54
29. Selkirk,	695	–	695	385	47	26	13	–	–	–
30. Stirling,	1,935	881	2,816	446	575	4	176	–	–	–
31. Sutherland,	132	–	132	70	74	21	28	–	–	–
32. Wigtown,	37	–	37	46	95	24	86	–	–	–
33. Zetland,	288	–	288	37	44	–	–	56	–	13
Total,	40,501	§§4,998	45,499	12,841	16,364	577	4,273	‖‖2,508	–	¶¶347

* Includes sale of Buildings or other property, £52.
‡ Includes sale of Buildings or other property, £5.
‖ Includes sale of Buildings or other property, £12.
** Includes sale of Buildings or other property, £570.
‡‡ Includes sale of Buildings or other property, £5.
‖ Includes £75 in respect of Churchyards.
† Includes sale of Buildings or other property, £13.
§ Sale of Buildings or other property.
¶ Includes sale of Buildings or other property, £5.
†† Includes sale of Buildings or other property, £19.
§§ Includes £854 received in respect of the sale of Buildings or other property.
¶¶ Includes £10 in respect of Churchyards.

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SUMMARY.

out of Loans).		LOAN TRANSACTIONS.								
			Expended out of Loans during the Year on							
Other Expenses.	Total.	Money Borrowed during the Year.	Churches.	Manses.	Glebes.	Church-yards.	Other Expenses.	Total.	Loans outstanding at the Close of the Year.	Sinking Fund at the Close of the Year.
11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.
£	£	£	£	£	£	£	£	£	£	£
702	2,913	-	-	-	-	-	-	-	-	
85	2,879	-	-	-	-	-	-	-	150	-
465	2,183	720	677	508	-	-	-	1,185	3,060	-
37	649	-	-	-	-	-	-	-	-	-
402	1,844	-	-	-	-	-	-	-	200	-
2	210	-	-	-	-	-	-	-	-	-
43	82	-	-	-	-	-	-	-	-	-
31	216	-	-	-	-	-	-	-	-	-
115	755	-	-	-	-	-	-	-	-	-
240	2,019	625	625	-	-	-	-	625	625	-
627	2,349	300	-	-	-	300	-	300	300	-
177	742	-	-	-	-	-	-	-	-	-
580	2,551	-	-	-	-	-	-	-	32	
314	2,823	-	-	-	-	-	-	-	-	
298	1,217	-	-	-	-	-	-	-	75	
42	497	-	-	-	-	-	-	-	-	
99	225	-	-	-	-	-	-	-	-	-
32	154	-	-	-	-	-	-	-	-	-
85	1,085	-	-	-	-	-	-	-	-	-
567	4,198	-	-	-	-	-	-	-	400	-
153	578	-	-	-	-	-	-	-	-	-
89	1,711	-	-	-	-	-	-	-	-	-
1	5	-	-	-	-	-	-	-	-	-
148	635	-	-	-	-	-	-	-	-	-
764	2,951	-	-	-	-	-	-	-	250	-
262	1,937	-	-	-	-	-	-	-	-	-
61	1,408	-	-	-	-	-	-	-	2,973	-
440	2,689	1,172	637	372	-	-	113	1,122	1,416	-
76	547	-	-	-	-	-	-	-	-	
286	1,487	-	-	-	-	-	-		-	-
9	202	-		-	-	-	-	-	-	-
28	279	-	-	-	-	-	-	-	-	-
23	173	-	-	-	-	-	-	-	280	-
7,283	44,193	*2,817	1,939	880	-	300	113	3,232	† 9,761	--

* Includes £550 in respect of Churchyards.
† Do. £300 do. do.

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ABSTRACT OF RETURNS by HERITORS of PARISHES for the Two Years ending 15th May 1899 and 1900.

	1898–99.		1899–1900.	
	£	£	£	£
RECEIPTS—				
Assessments,	...	33,621	...	40,501
Sale of Buildings and other Property,	...	2,405	...	854
Other Sources of Income,	...	2,449	...	4,144
Total,	...	38,475	...	45,499
From Loans:—				
Churchyards,	...		300	
Other Purposes,	900	900	2,517	2,817
EXPENDITURE (not defrayed out of Loans)—				
Churches,	...	9,287	...	12,841
Manses,	...	15,476	...	16,364
Glebes,	...	393	...	577
Churchyards,	...	3,973	...	4,273
Loans—				
Instalment Repaid:—				
Churchyards,	75		75	
Other Purposes,	2,717	2,792	2,433	2,508
Payment into Sinking Fund,	...	...	...	...
Interest:—				
Churchyards,	14		10	
Other Purposes,	333	347	337	347
Other Expenses,	...	6,001	...	7,283
Total,	...	38,269	...	44,193
EXPENDITURE (defrayed out of Loans)—				
Churches,	...	345	...	1,939
Manses,	...	616	...	880
Glebes,	...	...	...	...
Churchyards,	...	119	...	300
Other Purposes,	...	...	...	113
Total,	...	1,080	...	3,232
LOANS Outstanding at close of Year—				
Churchyards,	...	325	...	550
Other Purposes,	...	9,127	...	9,211
Total,	...	9,452	...	9,761
SINKING FUNDS, Invested at close of Year—				
Churchyards,	...		...	
Other Purposes,	...	...	...	...

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No. 4.—COUNTY COUNCIL RETURNS.

ABSTRACT

OF

RECEIPT AND EXPENDITURE

BY

COUNTY COUNCILS

For the YEAR ended 15th MAY 1900.

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PART I.—GROSS RENTAL, ASSESSABLE RENTAL, and RECEIPTS other than from LOANS, during the Year ended 15th May 1900.

COUNTIES.	Gross Rental as in Valuation Roll.	Assessable Rental.		RECEIPTS (OTHER THAN FROM LOANS).								
				Assessments.			Imperial Subventions and Payments (for Details, see p. 93).					
		In respect of Ownership.	In respect of Occupancy.	Owner.	Occupier.	Fines, Penalties, and Fees.	Local Taxation (Scotland) Account.	Votes of Parliament.	Water Supply Revenue other than Assessment.	Contributions from other Local Authorities.	Other Receipts.	TOTAL.
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	£	£	£	£	£	£	£	£	£	£	£	£
Aberdeen,	935,997	935,134	560,552	27,984	13,982	535	20,630	604	159	1,146	2,559	67,599
Argyll,	450,090	450,090	328,018	19,166	9,047	36	13,203	1,317	90	1,604	217	44,680
Ayr,	1,229,240	1,229,240	951,765	37,384	20,098	624	21,000	559	1,499	1,100	2,745	85,009
Banff,	245,790	244,233	163,294	7,233	2,961	49	5,136	271	–	174	555	16,379
Berwick,	309,613	307,194	173,640	10,998	3,890	57	6,457	252	–	60	440	22,154
Bute,	74,491	73,521	59,256	3,108	1,330	95	1,537	156	16	–	103	6,345
Caithness,	110,340	105,159	61,212	4,299	1,775	–	4,367	662	–	290	§132	11,525
Clackmannan,	165,066	159,452	143,291	5,704	3,220	77	1,868	193	19	431	572	12,084
Dumbarton,	609,386	605,668	550,585	23,096	1 ,709	372	8,167	456	2,288	303	1,077	50,468
Dumfries,	528,073	527,530	290,778	13,325	6,479	95	9,482	259	82	552	815	31,089
Edinburgh,	698,377	697,304	558,993	27,456	14,878	437	12,962	1,031	1,291	474	4,095	62,624
Elgin,	188,911	188,911	128,284	5,809	2,568	58	4,254	487	539	390	205	14,310
Fife,	880,783	864,665	671,914	24,067	14,595	30	10,914	1,463	803	6,891	2,570	65,333
Forfar,	615,870	612,386	418,817	14,793	6,971	230	11,337	481	–	222	1,078	35,112
Haddington,	262,887	261,336	154,783	10,996	5,247	32	7,427	133	45	1,100	551	25,533
Inverness,	342,043	339,453	254,599	14,127	6,348	–	11,645	2,242	26	387	882	35,657
Kincardine,	246,062	246,062	162,124	5,144	2,866	14	4,216	193	–	101	378	12,412
Kinross,	67,012	67,012	43,110	1,772	916	1	1,207	24	–	21	98	4,039
Kirkcudbright,	341,610	341,113	204,928	7,725	3,636	70	6,325	208	2	353	86	18,405
Lanark,	2,502,436	2,476,942	2,234,227	91,319	61,572	3,137	33,438	2,163	4,731	13,886	‡9,376	219,627
Linlithgow,	355,123	353,110	307,333	13,469	7,117	192	5,779	541	2,571	1,166	2,169	33,004
Nairn,	37,866	36,473	21,800	2,185	1,015	2	1,472	82	2	180	23	4,961
Orkney,	64,105	63,687	*25,227	4,723	996	4	2,206	760	–	–	25	8,714
Peebles,	118,590	117,960	78,926	4,123	1,594	32	2,119	188	2	296	715	9,069
Perth,	928,494	923,533	654,110	31,569	15,706	290	17,117	947	†1,436	216	1,489	68,770
Renfrew,	677,290	606,693	512,889	24,095	14,557	394	11,940	723	454	6,482	1,769	60,414
Ross and Cromarty,	275,994	275,429	194,583	11,108	4,741	93	8,911	2,166	105	262	839	28,225
Roxburgh,	347,957	346,055	205,101	11,573	4,801	29	7,290	298	3	183	256	23,933
Selkirk,	65,294	65,070	36,018	2,432	791	20	1,884	185	–	426	92	5,830
Stirling,	624,676	624,676	528,280	20,862	12,553	111	11,144	1,075	51	440	1,160	47,396
Sutherland,	93,112	92,984	71,463	5,050	2,741	37	3,409	356	5	45	61	11,704
Wigtown,	211,861	209,182	116,511	5,886	2,510	63	4,852	327	–	422	178	14,238
Zetland,	46,724	46,306	32,958	1,631	565	27	1,398	570	–	18	12	4,221
Total,	14,651,163	14,493,563	10,899,369	494,213	265,775	7,243	279,093	21,377	16,219	39,621	37,322	1,160,863

* Assessable Rental for Road Rate, there being no County General Purposes Rate levied during the year 1899–1900.
† Includes £1,330 contribution towards cost of Upper Errol Water District Works.
§ Includes £56 in respect of dues collected at Piers.
‡ Includes £2,215 recovered from owners in terms of Section 39 of the Public Health (Scotland) Act, 1897.

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II.—PARTICULARS relative to Payments to County Councils out of Local Taxation (Scotland) Account and Votes of Parliament, during the Year ended 15th May 1900.

COUNTIES.	From Scottish Office, out of Local Taxation (Scotland) Account.							TOTAL.	From Her Majesty's Treasury, or other Government Departments, out of Votes.							TOTAL.
	Highlands and Islands Grant, 52 & 53 Vict. c. 50, s. 22 (1). 1.	Roads Grant, 52 & 53 Vict. c. 50, s. 22 (2). 2.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50, s. 22 (3), and 61 & 62 Vict. c. 56, s. 2 (3). 3.	Medical Officers' Grant, 53 & 54 Vict. c. 60, s. 2 (iii.) (a). 4.	"Residue Grant," 53 & 54 Vict. c. 60, s. 2 (iii.) (b). 5.	"Equivalent Grant," 55 & 56 Vict. c. 51, s. 2 (5). 6.	Agricultural Rates Grant, 59 & 60 Vict. c. 57, s. 4 (3), and 61 & 62 Vict. c. 56, s. 2 (1). 7.	8.	Criminal Prosecutions. 9.	Erection and Maintenance of Sheriff Court Buildings. 10.	Maintenance and Removal of Prisoners. 11.	Grant for Highland Roads and Footpaths.	Grant in Aid of Works under Western Highlands, etc., Works Act. 13.	Grant in lieu of Rates on Government Property. 14.	Other Grants. 15.	16.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Aberdeen,	–	2,167	3,813	654	2,201	5,076	6,719	20,630	279	52	140	–	–	133	–	604
Argyll,	3,069	1,150	2,509	519	994	2,183	2,759	13,203	80	350	215	653	–	19	–	1,317
Ayr,	–	1,644	5,864	508	2,568	5,258	5,138	21,000	224	104	231	–	–	–	–	559
Banff,	–	478	1,208	149	545	1,338	1,418	5,136	31	115	125	–	–	–	–	271
Berwick,	–	688	1,060	165	756	1,369	2,417	6,457	42	80	113	–	–	17	–	252
Bute,	–	163	439	88	143	316	388	1,537	–	130	23	–	–	3	–	156
Caithness,	952	342	808	196	275	810	984	4,367	27	120	134	379	–	2	–	662
Clackmannan,	–	265	493	100	191	447	382	1,868	28	105	59	–	–	1	–	193
Dumbarton,	–	690	3,318	256	934	2,053	916	8,167	150	128	178	–	–	–	–	456
Dumfries,	–	926	1,747	389	1,276	2,399	2,745	9,482	–	157	95	–	–	7	–	259
Edinburgh,	–	1,633	3,168	300	1,633	3,208	3,020	12,962	174	627	70	–	–	122	† 38	1,031
Elgin,	–	403	1,114	127	429	960	1,221	4,254	57	138	288	–	–	4	–	487
Fife,	–	1,421	3,537	520	1,897	3,794	3,745	14,914	161	378	384	–	–	–	‡ 540	1,463
Forfar,	–	1,281	1,819	320	1,357	2,522	4,038	11,337	9	397	75	–	–	–	–	481
Haddington,	–	784	1,417	195	678	1,220	3,133	7,427	29	–	104	–	–	–	–	133
Inverness,	2,768	906	2,331	508	832	2,317	1,983	11,645	186	423	57	419	*1,020	137	–	2,242
Kincardine,	–	375	798	263	564	1,124	1,092	4,216	43	99	51	–	–	–	–	193
Kinross,	–	133	234	35	144	260	401	1,207	–	13	11	–	–	–	–	24
Kirkcudbright,	–	678	1,188	180	761	1,366	2,152	6,325	27	139	42	–	–	–	–	208
Lanark,	–	3,523	10,166	990	4,252	9,024	5,483	33,438	261	691	765	–	–	451	–	2,168
Linlithgow,	–	583	1,725	182	758	1,519	1,012	5,779	104	130	307	–	–	–	–	541
Nairn,	–	194	324	40	98	215	601	1,472	9	61	12	–	–	–	–	82
Orkney,	372	193	–	46	155	676	764	2,206	–	79	–	500	*176	5	–	760
Peebles,	–	186	521	64	285	476	537	2,119	53	47	88	–	–	–	–	188
Perth,	–	2,160	2,936	664	2,201	3,860	5,296	17,117	322	371	254	–	–	–	–	947
Renfrew,	–	1,524	3,746	531	1,185	2,291	2,663	11,940	164	390	169	–	–	–	–	723
Ross and Cromarty,	1,859	669	1,780	387	670	2,131	1,415	8,911	158	229	32	1,261	*486	–	–	2,166
Roxburgh,	–	746	1,463	189	826	1,458	2,608	7,290	85	114	99	–	–	–	–	298
Selkirk,	–	146	561	70	155	270	682	1,884	11	106	68	–	–	–	–	185
Stirling,	–	987	3,508	420	1,397	2,878	1,954	11,144	240	291	544	–	–	–	–	1,075
Sutherland,	754	364	671	208	246	710	461	3,409	20	69	12	255	–	–	–	356
Wigtown,	–	378	940	134	526	1,094	1,780	4,852	27	205	95	–	–	–	–	327
Zetland,	204	88	–	109	85	596	316	1,398	–	61	–	500	–	9	–	570
Total,	9,998	27,868	65,216	9,501	31,019	65,218	70,273	279,093	3,001	6,399	4,840	3,967	1,682	910	578	21,377

* From Congested Districts Board, for Piers, Boatslips, &c. † From Inland Revenue, for Prosecutions.
‡ From Scotch Education Department, for Science and Art Classes.

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PART III.—Expenditure not defrayed out of Loans,

COUNTIES.	Police. Pay and Clothing. 1.	Police. New Station Houses and Cells, and Repairs. 2.	Police. Other Expenses. 3.	Sheriff Court Houses. 4.	County Buildings. 5.	Criminal Prosecutions. 6.	Reformatories and Industrial Schools. 7.	Roads and Bridges (for Details, see p. 96). 8.	Sanitation. Drainage. 9.	Sanitation. Water Supply. 10.	Sanitation. Hospitals. 11.	Sanitation. General Sanitary Operations. 12.	Slaughter Houses. 13.	Technical Education. 14.	Registration of Voters. 15.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
Aberdeen,	8,271	411	1,901	73	145	193	284	35,723	955	3,014	2,584	1,823	-	2,201	678	1
Argyll,	5,661	469	1,196	421	51	120	-	19,461	576	729	479	2,299	-	349	293	2
Ayr,	14,442	2,263	2,099	116	295	489	102	30,779	546	4,899	4,100	3,408	-	2,568	1,171	3
Banff,	2,602	57	739	153	7	29	5	8,226	58	54	-	646	-	624	289	4
Berwick,	2,294	13	276	53	10	120	-	12,106	50	30	253	576	-	758	189	5
Bute,	905	54	197	152	44	-	-	3,028	6	39	89	384	-	91	97	6
Caithness,	1,851	136	362	10	245	-	20	6,155	-	21	216	612	-	275	130	7
Clackmannan,	1,258	161	269	-	260	-	-	4,024	8	546	281	747	-	-	186	8
Dumbarton,	7,033	100	1,343	258	244	342	-	12,162	145	3,601	1,838	1,770	-	370	316	9
Dumfries,	3,752	246	705	1,614	-	1	75	18,339	106	922	786	546	-	1,276	205	10
Edinburgh,	6,694	168	1,070	658	256	22	143	27,803	413	3,573	1,856	2,602	-	1,400	327	11
Elgin,	2,364	76	838	148	18	30	-	6,866	-	133	3	62	-	429	173	12
Fife,	7,662	1,240	1,451	460	324	99	61	24,760	345	5,779	907	3,009	-	2,736	483	13
Forfar,	3,875	-	1,037	441	-	50	150	20,938	222	84	1,303	1,644	-	906	271	14
Haddington,	3,035	67	587	-	94	-	-	13,057	234	1,396	1,026	1,017	-	248	193	15
Inverness,	4,939	-	1,611	654	-	159	-	15,602	36	272	193	1,281	-	2,092	350	16
Kincardine,	1,688	191	213	-	44	35	-	6,914	51	161	-	717	-	564	174	17
Kinross,	534	32	49	-	17	-	-	2,245	-	57	-	113	-	-	50	18
Kirkcudbright,	2,547	122	352	193	-	74	60	10,719	4	252	168	502	-	475	175	19
Lanark,	23,209	992	6,430	483	270	-	-	66,026	1,220	7,969	12,139	9,099	-	2,149	1,826	20
Linlithgow,	3,929	858	178	151	32	310	10	8,890	531	2,421	3,548	1,019	-	1,383	267	21
Nairn,	705	31	114	73	-	4		3,029	-	13	15	134	-	26	38	22
Orkney,	570	59	26	172	-	-	-	4,121	-	2	-	139	8	-	90	23
Peebles,	1,284	50	424	35	21	14	-	3,851	1	53	235	231	-		91	24
Perth,	6,250	1,628	1,762	509	13	166	175	36,811	337	2,436	2,908	3,357	-	288	371	25
Renfrew,	7,969	483	1,717	664	363	45	-	24,741	605	2,257	2,793	3,845	-	253	611	26
Ross and Cromarty,	3,790	71	634	193	33	97	-	14,378	104	310	167	1,212	-	670	238	27
Roxburgh,	3,213	21	592	-	343	-	-	12,395	80	173	13	1,185	-	826	227	28
Selkirk,	1,204	438	297	134	-	9	-	2,814	-	-	225	30	-	41	49	29
Stirling,	7,633	636	1,700	381	-	637	30	16,841	2,024	1,596	3,146	3,680	-	180	397	30
Sutherland,	1,501	6	476	-	58	17	-	5,300	47	182	-	354	-	246	132	31
Wigtown,	1,983	269	290	254	-	172	149	6,702	12	91	272	613	-	107	159	32
Zetland,	318	-	76	52	11	-	-	2,008	-	-	22	343	-	70	115	33
Total,	144,960	11,348	31,011	8,505	3,203	3,334	1,264	486,814	8,716	43,065	40,665	49,089	8	23,610	10,361	

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during the Year ended 15th May 1900.

	Election of Councillors.	Valuation.	Diseases of Animals Act.	Weights and Measures Act.	Salaries or Fees and Outlay of County Officials (so far as charged to County General Assessment).	Salaries or Fees and Outlay of Procurators-Fiscal and Clerks of the Peace.	General Purposes (so far as not allocated to other Heads of Expenditure	Under Part IV. of Local Government Act, 1894.			Loans.			Payments to other Local Authorities.	All other Expenditure.	TOTAL.
								Lighting.	Scavenging.	Miscellaneous.	Instalment Repaid (for Details, see p. 99).	Payment into Sinking Fund.	Interest (for Details, see p. 99).			
	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	398	261	241	535	499	1,793	126	353	-	1,539	-	1,480	1,383	907	67,771
2	-	516	64	145	846	261	171	-	331	-	2,129	-	1,354	4,358	a 298	42,577
3	-	745	135	200	546	1,433	486	1,129	1,768	313	4,467	-	3,447	2,733	490	85,169
4	-	97	70	144	195	137	343	-	214	-	530	-	398	778	44	16,439
5	-	110	41	42	145	136	162	150	90	-	1,489	-	910	1,746	b 123	21,572
6	-	106	26	6	87	69	124	32	25	-	189	-	147	394	28	6,319
7	-	165	36	19	196	137	36	-	-	-	37	-	34	-	c 226	10,979
8	-	113	41	81	120	82	105	91	-	-	h 890	122	1,075	658	98	11,211
9	-	250	36	242	1,816	249	471	912	2,398	j 1,483	4,131	-	4,217	2,206	138	48,061
10	-	82	186	277	237	265	1,441	14	106	1	872	-	510	-	85	32,649
11	-	292	135	260	352	409	1,597	495	338	115	1,985	-	1,542	5,186	602	60,434
12	-	148	183	65	67	136	1,060	13	-	8	193	-	217	730	74	14,034
13	-	251	155	107	364	119	870	282	433	-	2,388	2,049	3,190	2,410	240	62,174
14	-	358	114	159	463	156	776	97	40	-	1,098	37	320	-	538	35,077
15	-	133	97	63	322	259	142	37	-	-	669	30	631	763	206	24,306
16	-	82	65	78	555	296	1,038	28	96	216	1,134	-	1,319	2,006	d 1,247	35,349
17	-	69	9	21	10	80	830	21	17	-	390	-	176	-	22	12,397
18	-	31	16	19	128	-	80	-	-	-	119	-	152	200	-	3,842
19	-	71	106	51	106	161	734	96	17	-	136	-	174	-	52	17,397
20	-	155	482	944	1,327	3,897	1,778	4,038	2,847	-	i 12,46	10	13,576	23,862	1,017	198,206
21	-	124	40	143	77	199	446	-	-	-	3,810	-	2,884	1,057	166	32,573
22	-	23	17	10	80	16	20	-	-	-	37	-	7	286	21	4,699
23	-	112	85	28	218	68	-	-	-	-	900	228	1,094	-	e 360	8,280
24	-	34	27	47	81	48	165	57	83	-	407	-	188	961	83	8,480
25	-	192	214	349	200	238	1,357	246	399	-	3,081	-	2,985	3,515	222	69,209
26	-	387	96	406	601	781	583	1,360	329	-	1,326	-	927	507	994	54,643
27	-	153	22	70	210	177	717	16	41	24	1,420	-	905	1,658	f 62	27,931
28	-	128	13	-	790	428	106	69	29	-	398	-	246	1,925	52	23,257
29	-	7	3	-	64	124	245	-	-	-	17	-	18	352	87	6,153
30	-	313	22	130	285	173	646	1,049	1,110	-	2,627	-	1,891	2,657	87	49,871
31	-	84	41	15	83	50	633	23	17	-	498	-	512	576	g 131	10,982
32	-	43	121	241	146	155	324	93	31	-	298	-	221	310	9	13,065
33	-	111	98	32	29	40	100	16	4	5	308	-	276	-	22	4,056
	-	5,883	3,107	4,635	11,281	11,278	19,379	10,491	11,106	2,165	52,023	2,476	47,018	63,217	9,350	1,119,462

a Includes expenditure (£113) on Piers, &c., under the Western Highlands, &c., Works Act, 1891.
b Includes £75 under the Light Railways Act, 1896.
c Includes expenditure (£212) on Piers, &c., under the Western Highlands, &c., Works Act, 1891, and £14 under the Light Railways Act, 1896.
d Do. (£1,152) do. do. do.
e Do. (£219) do. do. do.
f Do. (£478) do. do. do.
g Do. (£107) do. do. do.
h In addition, £500 of Loans were redeemed by application of Sinking Fund.
i Do. £12,143 do. do. do.
j Expenditure on repair of streets and footways in special scavenging districts in terms of Sect. 39 of the Public Health (Scot.) Act, 1897.

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PART IV.—MILEAGE of COUNTY ROADS and details of EXPENDITURE on County ROADS and BRIDGES, not defrayed out of LOANS, during the Year ended 15th May 1900.

COUNTIES.	Mileage of Roads in County.	Details of Expenditure on Roads and Bridges, not defrayed out of Loans.§				Loans.			TOTAL.
		Construction of New Roads and Bridges.	Maintenance of Roads and Bridges.	Salaries of County and District Officials.	Other Expenses.	Instalment Repaid.	Payment into Sinking Fund.	Interest.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.
	Miles.	£	£	£	£	£	£	£	£
Aberdeen,	2,281	41	31,638	1,935	2,109	60	-	73	35,856
Argyll,	1,420	574	16,637	1,440	810	434	-	131	20,026
Ayr,	1,291	-	27,051	2,040	1,688	1,517	-	252	32,548
Banff,	694	-	7,368	682	176	118	-	75	8,419
Berwick,	613	28	10,884	1,068	126	1,155	-	595	13,856
Bute,	128	-	2,375	225	428	23	-	33	3,084
Caithness,	334	496	4,912	273	474	-	-	-	6,155
Clackmannan,	62	-	3,606	368	50	380	-	405	4,809
Dumbarton,	256	-	11,250	816	96	703	-	1,103	13,968
Dumfries,	1,129	329	16,205	1,452	353	301	-	62	18,702
Edinburgh,	555	-	25,244	2,009	550	-	-	-	27,803
Elgin,	492	-	6,202	430	234	-	-	-	6,866
Fife,	729	-	21,176	1,480	2,104	290	56	243	25,349
Forfar,	942	-	18,845	1,630	463	815	-	42	21,795
Haddington,	434	-	11,890	870	297	-	-	-	13,057
Inverness,	1,560	488	13,234	1,415	465	729	-	933	17,264
Kincardine,	501	-	5,642	718	554	296	-	97	7,307
Kinross,	114	-	1,918	193	134	-	-	-	2,245
Kirkcudbright,	792	-	9,781	867	71	-	-	-	10,719
Lanark,	1,250	-	58,828	3,830	3,368	* 900	-	388	67,314
Linlithgow,	253	-	8,001	759	130	1,233	-	120	10,243
Nairn,	175	-	2,882	45	102	27	-	2	3,058
Orkney,	328	500	2,935	444	242	900	228	1,094	6,343
Peebles,	240	23	3,168	487	173	229	-	64	4,144
Perth,	1,477	803	32,644	2,589	775	1,743	-	2,228	40,782
Renfrew,	426	411	21,015	2,576	739	67	-	57	24,865
Ross and Cromarty,	989	2,351	10,426	1,333	268	1,137	-	602	16,117
Roxburgh,	731	-	10,999	970	426	78	-	106	12,579
Selkirk,	178	-	2,420	322	72	-	-	-	2,814
Stirling,	520	-	14,525	1,305	1,011	680	-	697	18,218
Sutherland,	646	255	4,208	420	417	257	-	299	5,856
Wigtown,	527	-	5,775	704	223	198	-	126	7,026
Zetland,	332	361	1,319	263	65	258	-	226	2,492
Total,	22,399	6,660	425,003	35,958	19,193	14,528	284	10,053	511,679

§ For expenditure on County Roads and Bridges defrayed out of Loans, *see* page 97.
* In addition, £100 of Loans were redeemed by application of Sinking Fund.

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Part V.—LOAN TRANSACTIONS.

COUNTIES.	Borrowed during the Year. (For Details, *see* p. 100.)	Expenditure Defrayed out of Loans.												Loans at the close of the Year (for Details, *see* p. 98).	Amount of Sinking Fund at the close of the Year.
		Police Stations and Prisons.	Sheriff Court Buildings.	County and Municipal Buildings.	Roads and Bridges.	Drainage.	Water Supply.	Hospitals.	Slaughter Houses.	Lighting.	Scavenging.	Other Expenditure.	TOTAL.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Aberdeen,	-	1,889	-	-	214	1,718	8,416	4,672	-	-	-	-	16,90	41,501	-
Argyll,	6,143	1,685	533	200	943	123	3,688	5	72	-	-	-	7,249	43,093	-
Ayr,	5,750	-	-	-	-	13,523	3,592	100	-	-	-	-	17,215	101,953	-
Banff,	1,400	-	-	-	-	-	984	-	-	-	-	-	984	12,165	-
Berwick,	7,450	-	-	-	-	31	8	174	-	-	-	a7,200	7,413	28,654	
Bute,	300	168	-	-	-	-	-	-	-	-	-	-	168	4,518	-
Caithness,	-	-	-	-	-	-	-	-	-	-	-	a3,750	3,750	935	-
Clackmannan,	-	938	-	-	269	-	3,510	-	-	197	-	-	4,914	31,294	21
Dumbarton,	15,280	775	14	2,458	-	2,312	9,405	7,049	-	428	-	-	22,441	130,297	-
Dumfries,	4,910	-	-	-	1,680	-	1,556	-	-	-	-	-	3,236	17,614	-
Edinburgh,	7,350	1,086	-	-	136	4,214	2,004	-	-	69	-	325	7,834	47,874	-
Elgin,	1,470	-	-	-	-	-	1,358	1,350	-	-	-	-	2,708	7,782	-
Fife,	5,400	205	-	-	-	31	6,630	-	-	-	-	-	6,866	97,509	7,245
Forfar,	630	169	-	-	-	-	-	-	-	-	-	-	169	8,745	161
Haddington,	400	290	-	-	-	107	139	-	-	-	-	-	536	18,141	97
Inverness,	1,700	94	-	-	1,393	26	1,299	-	-	-	-	-	2,812	38,071	-
Kincardine,	1,450	-	-	-	-	-	365	-	500	-	-	-	865	5,487	-
Kinross,	-	-	-	-	-	-	-	-	-	-	-	-	-	4,245	-
Kirkcudbright,	-	-	-	-	-	-	22	-	-	-	-	-	22	4,922	-
Lanark,	177,250	8,329	-	-	-	9,234	52,929	228	-	379	255	65	71,419	726,709	80
Linlithgow,	4,000	-	-	-	-	-	8,248	-	-	-	-	-	8,248	86,454	-
Nairn,	130	-	-	-	130	-	-	-	-	-	-	-	130	328	-
Orkney,	700	-	-	-	1,907	-	-	-	-	-	-	-	1,907	37,370	550
Peebles,	-	-	-	-	-	-	58	-	-	-	-	-	58	4,954	-
Perth,	8,900	-	-	-	-	1,812	2,065	3,200	-	-	-	-	7,077	79,696	-
Renfrew,	9,827	-	-	-	-	598	5,553	-	-	-	-	-	6,151	35,274	-
Ross and Cromarty,	1,245	163	-	-	578	21	407	-	-	-	-	-	1,169	26,143	-
Roxburgh,	-	-	-	-	525	-	780	-	-	-	-	-	1,305	6,846	-
Selkirk,	-	-	-	-	-	-	-	27	-	-	-	-	27	483	-
Stirling,	12,201	-	-	-	1,157	1,442	186	3,244	-	90	9	-	6,128	58,280	-
Sutherland,	1,000	-	-	-	32	40	25	-	-	-	-	*250	347	15,892	-
Wigtown,	871	-	-	-	639	-	-	-	-	-	-	-	639	7,358	-
Zetland,	-	-	-	-	450	-	-	-	-	-	-	-	450	7,682	-
Total,	275,757	15,791	547	2,658	10,053	35,232	113,227	20,049	572	1,163	264	11,590	211,146	1,738,269	8,158

* Under Light Railways Act, 1896.

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PART VI.—DETAILS of LOANS Outstanding at 15th May 1900.

COUNTIES.	Police Stations and Prisons. 1.	Sheriff Court Buildings. 2.	County and Municipal Buildings. 3.	Roads and Bridges. 4.	Drainage. 5.	Water Supply. 6.	Hospitals. 7.	Slaughter Houses. 8.	Lighting. 9.	Scavenging. 10.	Other Purposes. 11.	TOTAL. 12.	Gross Rental as in Valuation Roll. 13.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Aberdeen,	4,045	–	–	2,225	12,501	15,814	3,991	–	–	–	a2,925	41,501	935,997
Argyll,	5,821	–	–	3,709	3,595	24,568	5,179	221	–	–	–	43,093	450,090
Ayr,	–	–	–	6,301	b28,706	57,058	9,527	–	361	–	b	101,953	1,229,240
Banff,	6,109	–	–	2,013	716	3,327	–	–	–	–	–	12,165	245,790
Berwick,	3,676	–	–	14,453	687	1,762	948	–	–	–	c7,128	28,654	309,613
Bute,	495	800	–	1,020	612	1,567	–	–	24	–	–	4,518	74,491
Caithness,	–	–	–	–	–	935	–	–	–		–	935	110,340
Clackmannan,	1,000	–	–	9,830	225	17,229	2,900	–	110	–	–	31,294	165,066
Dumbarton,	6,498	1,083	5,795	29,028	16,748	58,883	11,790	–	467	–	–	130,297	609,386
Dumfries,	2,934	580	–	3,629	655	8,100	1,666	–	40	–	–	17,614	528,073
Edinburgh,	3,134	–	753	–	15,691	18,126	8,895	–	1,275	–	–	47,874	698,377
Elgin,	1,309	–	–	–	–	5,140	1,333	–	–	–	–	7,782	188,911
Fife,	4,033	3,093	1,403	5,857	7,218	65,915	9,044	–	96	–	d850	97,509	880,783
Forfar,	3,280	–	–	407	3,443	1,575	–	–	40	–	–	8,745	615,870
Haddington,	393	–	–	–	5,064	9,475	3,209	–	–	–	–	18,141	262,887
Inverness,	3,671	–	–	26,743	445	6,862	158	–	–	–	d192	38,071	342,043
Kincardine,	–	–	–	2,059	1,030	1,898	–	500	–	–	–	5,487	246,062
Kinross,	–	–	–	–	–	4,245	–	–	–	–	–	4,245	67,012
Kirkcudbright,	3,397	–	–	–	100	1,107	266	–	52	–	–	4,922	341,610
Lanark,	14,400	–	1,800	12,905	46,429	569,774	77,526	–	2,925	950	–	726,709	2,502,436
Linlithgow,	611	–	–	1,927	716	82,981	219	–	–	–	–	86,454	355,123
Nairn,	–	–	–	185	–	143	–	–	–	–	–	328	37,866
Orkney	–	–	–	37,370	–	–	–	–	–	–	–	37,370	64,105
Peebles,	1,080	–	–	1,431	18	620	1,805	–	–	–	–	4,954	118,590
Perth,	–	–	–	51,287	5,502	19,565	3,200	–	142	–	–	79,696	928,494
Renfrew,	–	–	–	1 897	5,582	22.741	4,450	–	604	–	–	35,274	677,290
Ross and Cromarty,	2,174	–	–	17,503	1,562	3,643	137	–	–	–	e1,124	26,143	275,994
Roxburgh,	1,189	–	–	3,466	533	1,658	–	–	–	–	–	6,846	347,957
Selkirk,	–	–	–	–	–	–	483	–	–	–	–	483	65,294
Stirling,	–	–	–	17,160	20,514	5,052	14,872	–	682	–	–	58,280	624,676
Sutherland,	–	–	–	9.520	1,830	3,553	–	–	26	–	c963	15,892	93,112
Wigtown,	–	–	–	4,585	387	820	1,566	–	–	–	–	7,358	211,861
Zetland,	988	–	–	6,469	–	–	225	–	–	–	–	7,682	46,724
Total,	70,237	5,561	9,751	272,979	180,519	1,014,136	163,389	721	6,844	950	13,182	1,738,269	14,651,163

a Industrial Schools.
b The "Public Health (General)" loan of £120 which was shown in previous Returns under the heading "Other Purposes" has been transferred to "Drainage."
c Under Light Railways Act, 1896. *d* Militia Store Buildings. *e* Small Holdings Act.

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PART VII.—DETAILS of INSTALMENTS of LOANS repaid and INTEREST paid during the Year ended 15th May 1900.

COUNTIES.	Police Stations and Prisons. 1.		Sheriff Court Buildings. 2.		County and Municipal Buildings. 3.		Roads and Bridges. 4.		Drainage. 5.		Water Supply. 6.		Hospitals. 7.		Slaughter Houses. 8.		Lighting. 9.		Scavenging. 10.		Other Purposes. 11.		TOTAL. 12.	
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		£	£	£	£
Aberdeen,	236	142	–	–	–	–	60	73	364	434	560	558	92	137	–	–	–	–	–	–	a227	a136	1,539	1,480
Argyll,	281	171	–	–	–	–	434	131	211	134	1,063	755	136	161	4	2	–	–	–	–	–	–	2,129	1,354
Ayr,	–	–	–	–	–	–	1,517	252	778	902	1,833	1,956	322	325	–	–	17	12	–	–	–	–	4,467	3,447
Banff,	250	200	–	–	–	–	118	75	29	26	133	97	–	–	–	–	–	–	–	–	–	–	530	398
Berwick,	92	125	–	–	–	–	1,155	595	68	25	67	56	35	26	–	–	–	–	–	–	b72	b83	1,489	910
Bute,	65	9	–	27	–	–	23	33	32	22	66	55	–	–	–	–	3	1	–	–	–	–	189	147
Caithness,	–	–	–	–	–	–	–	–	–	–	37	34	–	–	–	–	–	–	–	–	–	–	37	34
Clackmannan,	–	29	–	–	–	–	380	405	39	13	451	516	c–	107	–	–	20	5	–	–	–	–	890	1,075
Dumbarton,	187	189	34	24	133	162	703	1,103	428	449	2,461	2,112	154	166	–	–	31	12	–	–	–	–	4,131	4,217
Dumfries,	113	91	20	26	–	–	301	62	32	26	334	251	67	53	–	–	5	1	–	–	–	–	872	510
Edinburgh,	126	104	–	–	37	26	–	–	570	449	829	616	371	307	–	–	52	40	–	–	–	–	1,985	1,542
Elgin,	35	47	–	–	–	–	–	–	–	–	141	154	17	16	–	–	–	–	–	–	–	–	193	217
Fife,	725	126	–	90	–	41	290	243	86	178	1.287	2,224	–	260	–	–	–	3	–	–	–	d25	2,388	3,190
Forfar,	100	99	–	–	–	–	815	42	106	121	67	57	–	–	–	–	10	1	–	–	–	–	1,098	320
Haddington,	107	9	–	–	–	–	–	–	188	162	254	348	120	112	–	–	–	–	–	–	–	–	669	631
Inverness,	88	124	–	–	–	–	729	933	36	18	235	231	42	7	–	–	–	–	–	–		d6	1,134	1,319
Kincardine,	–	–	–	–	–	–	296	97	20	17	74	62	–	–	–	–	–	–	–	–	–	–	390	176
Kinross,	–	–	–	–	–	–	–	–	–	–	119	152	–	–	–	–	–	–	–	–	–	–	119	152
Kirkcudbright,	95	122	–	–	–	–	–	–	4	4	42	37	38	9	–	–	7	2	–	–	–	–	186	174
Lanark,	e1,897	340	f–	20	–	–	g900	388	h1227	1,191	i3,855	9,073	j4,385	2,461	–	–	k77	77	120	26	–	–	12,461	13,576
Linlithgow,	189	29	–	–	–	–	1,233	120	49	28	2,330	2,700	9	7	–	–	–	–	–	–	–	–	3,810	2,884
Nairn,	–	–	–	–	–	–	27	2	–	–	10	5	–	–	–	–	–	–	–	–	–	–	37	7
Orkney,	–	–	–	–	–	–	900	1,094	–	–	–	–	–	–	–	–	–	–	–	–	–	–	900	1,094
Peebles,	120	46	–	–	–	–	229	64	–	1	15	20	43	57	–	–	–	–	–	–	–	–	407	188
Perth,	–	–	–	–	–	–	1,743	2,228	183	149	1,148	583	–	20	–	–	7	5	–	–	–	–	3,081	2,985
Renfrew,	–	–	–	–	400	12	67	57	194	170	614	663	19	11	–	–	32	14	–	–	–	–	1,326	927
Ross and Cromarty,	72	67	–	–	–	–	1,187	602	57	54	138	138	5	4	–	–	–	–	–	–	l11	l40	1,420	905
Roxburgh,	193	55	–	–	–	–	78	106	23	19	104	66	–	–	–	–	–	–	–	–	–	–	398	246
Selkirk,	–	–	–	–	–	–	–	–	–	–	–	–	17	13	–	–	–	–	–	–	–	–	17	13
Stirling,	–	–	–	–	–	–	680	697	1,069	656	332	178	528	343	–	–	18	17	–	–	–	–	2,627	1,891
Sutherland,	–	–	–	–	–	–	257	299	71	61	141	123	–	–	–	–	4	1	–	–	b25	b28	498	512
Wigtown,	–	–	–	–	–	–	198	126	11	13	25	28	64	54	–	–	–	–	–	–	–	–	298	221
Zetland,	46	41	–	–	–	–	258	226	–	–	–	–	4	9	–	–	–	–	–	–	–	–	308	276
TOTAL,	5,017	2,165	54	187	570	241	14,528	10,053	5,875	5,322	8,765	23,848	6,468	4,665	4	2	283	191	120	26	339	318	52,023	8

a Industrial Schools. b Under Light Railways Act, 1896. c £500 of Loans were redeemed by application of Sinking Fund. d Militia Store Buildings. l Small Holdings Act.

e In addition, £2,183 do. do do. do.
f £650 do do. do. do.
g In addition, £100 do. do do. do.
h Do. £2,773 do. do. do. do.
i Do. £2,394 do. do. do. do.
j Do. £3,920 do. do. do. do.
k Do. £223 do. do. d4 do.

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PART VIII.—DETAILS OF MONEY BORROWED during the Year ended 15th May 1900.

COUNTIES.	Police Stations and Prisons. 1.	Sheriff Court Buildings. 2.	County and Municipal Buildings. 3.	Roads and Bridges. 4.	Drainage. 5.	Water Supply. 6.	Hospitals. 7.	Slaughter Houses. 8.	Lighting. 9.	Scavenging. 10.	Other Purposes. 11.	TOTAL. 12.
	£	£	£	£	£	£	£	£	£	£	£	£
Aberdeen,	–	–	–	–	–	–	–	–	–	–	–	–
Argyll,	1,110	–	–	–	–	4,808	–	225	–	–	–	6,143
Ayr,	–	–	–	–	500	5,250	–	–	–	–	–	5,750
Banff,	–	–	–	–	–	1,400	–	–	–	–	–	1,400
Berwick,	–	–	–	–	–	100	150	–	–	–	a 7,200	7,450
Bute,	300	–	–	–	–	–	–	–	–	–	–	300
Caithness,	–	–	–	–	–	–	–	–	–	–	–	–
Clackmannan,	–	–	–	–	–	–	–	–	–	–	–	–
Dumbarton,	2,442	1,122	–	–	3,615	–	8,000	–	100	–	–	15,280
Dumfries,	–	–	–	3,030	–	1,880	–	–	–	–	–	4,910
Edinburgh,	1,100	–	–	–	5,000	1,200	–	–	50	–	–	7,350
Elgin,	–	–	–	–	–	120	1,350	–	–	–	–	1,470
Fife,	–	–	–	–	2,900	2,500	–	–	–	–	–	5,400
Forfar,	630	–	–	–	–	–	–	–	–	–	–	630
Haddington,	400	–	–	–	–	–	–	–	–	–	–	400
Inverness,	–	–	–	500	–	1,200	–	–	–	–	–	1,700
Kincardine,	–	–	–	–	550	400	–	500	–	–	–	1,450
Kinross,	–	–	–	–	–	–	–	–	–	–	–	–
Kirkcudbright,	–	–	–	–	–	–	–	–	–	–	–	–
Lanark,	6,050	–	1,800	–	6,283	162,562	–	–	485	70	–	177,250
Linlithgow,	–	–	–	–	–	4,000	–	–	–	–	–	4,000
Nairn,	–	–	–	130	–	–	–	–	–	–	–	130
Orkney,	–	–	–	700	–	–	–	–	–	–	–	700
Peebles,	–	–	–	–	–	–	–	–	–	–	–	–
Perth,	–	–	–	–	3,500	2,200	3,200	–	–	–	–	8,900
Renfrew,	–	–	–	–	580	5,000	4,131	–	116	–	–	9,827
Ross and Cromarty,	–	–	–	605	265	375	–	–	–	–	–	1,245
Roxburgh,	–	–	–	–	–	–	–	–	–	–	–	–
Selkirk,	–	–	–	–	–	–	–	–	–	–	–	–
Stirling,	–	–	–	–	7,551	150	4,350	–	150	–	–	12,201
Sutherland,	–	–	–	1,000	–	–	–	–	–	–	–	1,000
Wigtown,	–	–	–	770	–	–	101	–	–	–	–	871
Zetland,	–	–	–	–	–	–	–	–	–	–	–	–
Total,	12,033	1,122	1,800	6,735	30,744	193,145	21,282	725	901	70	7,200	275,757

a Under Light Railways Act, 1896.

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PART IX.—SUMMARY.

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ABSTRACT of RETURNS from each COUNTY COUNCIL

PART IX.—SUMMARY.

RECEIPT.	1898–99.			1899–1900.		
	£	£	£	£	£	£
1. Assessments—						
(a) Water Supply,		57,924			78,175	
(b) All other Assessments,		646,966			681,813	
			704,890			759,988
2. Dues, Fees, Fines, &c.—						
(a) Dues collected at Piers,		–			56	
(b) Fines, Penalties, and Fees,	–	6,801	6,801		7,243	7,299
3. Imperial Subventions and Payments—						
(a) From Local Taxation (Scotland) Account—						
Highlands and Islands Grant,	9,998			9,998		
Roads,	27,689			27,868		
Police Pay, &c.,	56,234			65,216		
Medical Officers', &c., Grant,	9,504			9,501		
"Residue,"	25,895			31,019		
"Equivalent,"	59,039			65,218		
Agricultural Rates,	62,502			70,273		
		250,861	–		279,093	–
(b) From Her Majesty's Treasury or other Government Departments out of Votes—						
Criminal Prosecutions,	2,504			3,001		
Erection and Maintenance of Sheriff Court Buildings,	6,743			6,399		
Maintenance and Removal of Prisoners,	4,523			4,840		
Grants for Highland Roads and Footpaths,	111			3,967		
Grants in aid of Works under the Western Highlands and Islands, &c., Works Act, 1891,	2,198			† 1,682		
Grants in lieu of Rates on Government Property,	827			910		
Other Grants,	1,114			578		
		18,020			21,377	
			268,881			300,470
4. Water Supply Revenue (other than Assessment),	–	–	23,187	–	–	16,219
5. Private Improvement Expenses recovered (Sec. 39 Public Health (Scotland) Act, 1897),	–	–	–	–	–	2,215
6. Contributions from other Local Authorities,	–	–	36,727	–	–	39,621
7. Other Receipts,	–	–	32,601	–	–	35,051
Total,	–	–	1,073,087	–	–	1,160,863
‡‡*Deduct*—						
Contributions from other Local Authorities,	–	–	36,727	–	–	39,621
Net Total,	–	–	1,036,360	–	–	1,121,242
Money borrowed during the Year,	–	–	158,211	–	–	275,757

‡‡ These transactions between Local Bodies, being duplicate entries, are here deducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various Local Bodies in Scotland.
† For Piers, Boatslips, &c.

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in SCOTLAND for the Years 1898–99 and 1899–1900.

PART IX.—SUMMARY.

EXPENDITURE.	1898–99. Not Defrayed out of Loans.		1898–99. Defrayed out of Loans.	1899–1900. Not Defrayed out of Loans.		1899–1900. Defrayed out of Loans.
	£	£	£	£	£	£
1. Police—						
(a) Pay and Clothing,	143,366	–	–	144,960	–	–
(b) New Station Houses and Cells and Repairs,	8,876	–	10,933	11,348	–	15,791
(c) Other Expenses,	31,377	–	–	31,011	–	–
		183,619			187,319	
2. Sheriff Court Buildings,	–	7,435	817	–	8,505	547
3. County Buildings,	–	2,907	3,624	–	3,203	2,658
4. Criminal Prosecutions,	–	3,100	–	–	3,334	–
5. Reformatories and Industrial Schools,	–	1,257	–	–	1,264	–
6. Roads and Bridges—						
(a) Construction of new roads and bridges,	4,750	–	18,566	6,660	–	10,053
(b) Maintenance of roads and bridges,	410,723	–	–	425,003	–	–
(c) Salaries of County and District Officials,	35,965	–	–	35,958	–	–
(d) Other expenses,	19,425	–	–	19,193	–	–
		470,863			486,814	
7. Sanitation—						
Drainage,	6,406	–	30,361	8,716	–	35,232
Water Supply,	39,463	–	96,825	43,065	–	113,227
Hospitals,	38,325	–	19,500	40,665	–	20,049
General Sanitary Operations,	48,062	–	–	49,089	–	–
		132,256			141,535	
8. Slaughter Houses,	–	–	–	–	8	572
9. Technical Education,	–	18,191	–	–	23,610	–
10. Registration of Voters,	–	13,596	–	–	10,361	–
11. Election of Councillors,	–	10,189	–	–	–	–
12. Valuation,	–	5,873	–	–	5,883	–
13. Diseases of Animals Act,	–	3,266	–	–	3,107	–
14. Weights and Measures Act,	–	4,486	–	–	4,635	–
15. Salaries or Fees and outlay of County Officials (so far as charged to County General Assessment),	–	11,178	–	–	11,281	–
16. Salaries or Fees and outlay of Procurators-Fiscal and Clerks of the Peace,	–	11,222	–	–	11,378	–
17. General Purposes (Sec. 27 (1) of Local Government (Scotland) Act, 1889) so far as not allocated to other heads of Expenditure,	–	18,157	–	–	19,379	–
18. Piers, Boatslips, &c., constructed under the Western Highlands, &c., Works Act, 1891,	–	4,924	–	–	2,281	–
19. Small Holdings Act, 1892,	–	–	–	–	–	–
20. Local Government (Scotland) Act, 1894—						
Lighting,	8,790		1,095	10,491	–	1,163
Scavenging,	7,602		926	11,106	–	264
Other Expenses,	210		–	682	–	–
		16,602			22,279	
21. Private Improvement Expenses (Sec. 39 of Public Health (Scotland) Act, 1897),	–	–	–	–	1,483	–
22. Loans—						
(a) Instalments repaid,	*43,607			§52,023		
(b) Payments into Sinking Fund,	10,133			2,476		
(c) Interest,	48,351			47,018		
		102,091	–		101,517	–
23. Payments to other Local Authorities,	–	57,320	–	–	63,217	–
24. Other Expenditure,	–	7,627	‡489	–	†7,069	¶11,590
Total,	–	1,086,159	183,136	–	1,119,462	211,146
Deduct— Payments to other Local Authorities (including payments to School Boards for Technical Education and payments to Lunatic Asylums. *See* Note, ‡‡ opposite page),	–	57,320	–	–	63,217	–
Net Total,	–	1,028,839	183,136	–	1,056,245	211,146

DETAILS OF OUTSTANDING LOANS.	1898–99.	1899–1900.
	£	£
Police Stations and Prisons,	65,404	70,237
Sheriff Court Buildings,	5,143	5,561
County and Municipal Buildings,	8,521	9,751
Roads and Bridges,	280,872	272,979
Water Supply,	842,150	1,014,136
Drainage,	158,423	180,519
Hospitals,	152,895	163,389
Slaughter Houses,	–	721
Local Government Act, 1894— Lighting,	6,449	6,844
Scavenging,	1,000	950
Other Purposes— (a) Industrial Schools, £ 1898–1899 3,152; 1899–1900 2,925; (b) Militia Stores, 1898–1899 1,046; 1899–1900 1,042; (c) Small Holdings Act, 1898–1899 1,135; 1899–1900 1,124; (d) Light Railways Act, 1896, 1898–1899 988; 1899–1900 8,091	6,321	13,182
Total,	1,527,178	1,738,269
Sinking Fund— Amount remaining in Fund at the close of year,	18,325	8,158
Gross Rental of the Counties as in Valuation Roll,	14,420,483	14,651,163
Assessable Rental of the Counties as in Assessment Roll:— In respect of Ownership,	14,283,604	14,493,563
,, ,, Occupancy,	10,678,736	10,899,369
	Miles.	Miles.
Mileage of County Roads,	22,403	22,399

* In addition, Loans amounting to £1,550 were redeemed by application of Sinking Fund; also Loans amounting to £4,922 were taken over by a burgh.
† Includes £89 expended under the Light Railways Act, 1896. ‡ Includes £250 expended under the Light Railways Act, 1896.
§ In addition, Loans amounting to £12,643 were redeemed by application of Sinking Fund. ¶ Includes £11,200 expended under the Light Railways Act, 1896.

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PART X.—ABSTRACT of RECEIPTS and EXPENDITURE of COUNTY POLICE

COUNTIES.	RECEIPTS.									
	Exchequer Contributions.	Dividends and Interest.	Deductions and Stoppages from Pay of Police.	Fines.	Proportion of Receipts for Services of Constables lent.	Sale of Old Clothing.	Temporary Advances from Police Assessment to meet Deficiency in Income of Pension Funds.	Proceeds of Pedlars' Certificates.	Receipts from Other Local Authorities in respect of Constables transferred.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Aberdeen,	1,527	244	198	–	49	–	–	62	–	1
Argyll,	714	149	135	1	5	–	–	14	–	2
Ayr,	1,443	422	313	–	1	24	–	54	5	3
Banff,	179	68	63	–	6	4	–	26	–	4
Berwick,	235	59	52	–	4	2	–	16	–	5
Bute,	157	13	22	–	–	–	–	2	–	6
Caithness,	168	43	40	–	–	–	–	9	–	7
Clackmannan,	233	31	28	–	18	2	–	9	–	8
Dumbarton,	555	198	175	1	166	8	–	16	14	9
Dumfries,	370	104	100	–	4	–	–	27	–	10
Edinburgh,	500	181	155	–	23	5	–	19	36	11
Elgin,	427	65	57	1	8	–	–	30	–	12
Fife,	993	262	172	–	28	–	–	22	–	13
Forfar,	304	131	95	–	84	8	–	4	18	14
Haddington,	277	75	72	–	8	–	–	11	18	15
Inverness,	415	201	128	–	38	–	–	28	–	16
Kincardine,	234	42	41	–	2	2	–	13	–	17
Kinross,	112	10	12	–	–	2	–	5	–	18
Kirkcudbright,	341	57	60	–	7	7	–	20	–	19
Lanark,	2,287	576	552	3	141	138	–	76	30	20
Linlithgow,	311	81	90	–	11	9	–	22	–	21
Nairn,	81	10	16	–	3	–	–		–	22
Peebles,	183	31	31	–	–	–	–	16	11	23
Perth,	933	169	156	1	18	2	–	40	–	24
Renfrew,	700	248	183	–	160	11	–	11	–	25
Ross and Cromarty,	511	82	92	–	26	–	–	6	11	26
Roxburgh,	515	85	76	–	22	3	–	16	–	27
Selkirk,	139	35	29	–	9	1	35	6	26	28
Stirling,	448	175	196	–	28	–	–	28	–	29
Sutherland,	177	34	35	–	–	–	–	9	–	30
Wigtown,	401	49	41	2	15	6	–	18	–	31
Total,	15,870	3,930	3,415	9	884	234	35	638	169	

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PENSION FUNDS during the Year ended 15th May 1900.

			EXPENDITURE.										
			PENSIONS.		GRATUITIES.								
	Other Receipts.	TOTAL.	To Constables.	To Widows and Children.	To Constables.	To Widows and Children.	Rateable Deductions paid to Constables on Retirement.	Repayment of Temporary Advances from Police Assessment, including Interest.	Payments to Other Local Authorities in respect of Constables transferred.	Other Payments.	TOTAL.	Amount remaining in the Funds at the end of the Year.	Invested
	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	2,080	1,169	-	-	-	-	-	9	3	1,181	9,628	8,648
2	4	1,022	234	-		-	21	-	-	21	276	6,323	6,236
3	226	2,488	788	-	-	-	45	-	11		844	16,269	13,935
4	-	346	85	-	25	-	18	-	23	7	158	2,759	2,513
5	-	368	137	-	-	-	16	-	-	-	153	2,233	1,969
6	-	194	154	-	-	-	13	-	-	-	167	679	495
7	2	262	55	-	-	-	-	-	-	1	56	1,801	1,592
8	-	321	207	-	-	-	12	28	-	-	247	1,121	960
9	-	1,133	119	-	-	-	26	-	-		145	7,603	7,356
10	4	609	60	-	-	-	24	-	-	1	85	4,596	4,122
11	-	919	187	-	-	-	37	-	19	4	247	6,866	6,673
12	5	593	297	-	-	-	6	-	2	-	305	2,870	2,706
13	-	1,477	586	-	15	69	35	-	-	2	707	10,260	9,519
14	26	670	120	-	-	80	2	-	-	-	202	5,257	4,556
15	2	463	28	-	39	-	13	-	-	13	93	3,156	2,716
16	-	810	100	28	-	-	16	-	-	-	144	8,404	8,251
17	-	334	178	-	-	-	-	-	29	-	207	1,802	1,451
18	-	141	58	-	-	-	-	-	-	2	60	493	382
19	4	496	249	-	-	-	-	-	-	1	250	2,443	1,981
20	1	3,804	1,019	22	103	-	64	-	17	17	1,242	24,992	22,092
21	25	549	100	-	10	-	39	-	-	6	155	3,906	3,443
22	7	120	47	-	-	-	4	2	-	7	60	655	636
23	-	272	139	-	-	-	15	-	-	8	162	1,282	1,135
24	8	1,327	537	-	-	-	43	-	-	9	589	7,033	6,792
25	-	1,313	283	-	-	66	6	-	-	-	355	9,554	9,275
26	4	732	429	-	-	-	-	-	-	-	429	3,796	3,752
27	4	721	142	-	-	-	17	-	-	3	162	3,816	3,165
28	2	282	70	-	-	-	3	36	19	4	132	1,407	1,392
29	12	887	61	-	-	23	48	-	-	-	132	7,211	6,868
30	-	255	68	-	-	-	-	-	-	-	68	1,651	1,527
31	-	532	248	-	-	14	26	-	-	7	295	2,032	1,836
	336	25,520	7,954	50	192	252	549	66	129	116	9,308	161,898	147,974

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No. 5.—DISTRICT LUNACY BOARD RETURNS.

ABSTRACT

OF

RECEIPT AND EXPENDITURE

BY

DISTRICT LUNACY BOARDS

IN

PROVIDING AND FURNISHING, &c., DISTRICT ASYLUMS

FOR THE

YEAR ended 15th MAY 1900.

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EXPENDITURE of DISTRICT LUNACY BOARDS during the Financial Year 1899–1900, in Providing, Borrowed, and Assessed for, by DISTRICT LUNACY BOARDS,

DISTRICT ASYLUMS.	Providing Expenditure from							
	LAND.			Buildings, Improvements, Alterations, and Additions.	Expenditure on Farm (Erection of Buildings and Improvements).	Furniture and Furnishings.†	Miscellaneous Expenses.	
	Purchase of Land other than Feued Lands.	Rent or Feu-duty of Asylum Grounds.*	Total.					
	1.	2.	3.	4.	5.	6.	7.	
	£	£	£	£	£	£	£	
1. Aberdeen,	11,740	–	11,740	–	–	–	1,062	1
2. Argyll,§	–	170	170	2,399	–	399	456	2
2. Bute,§	–	–	–	–	–	–	48	2
3. Ayr,	–	151	151	3,217		1,067	310	3
4. Banff,	–	24	24	445	–	–	70	4
5. Edinburgh,	700	83	783	14,020	118	–	3,332	5
6. Elgin,	–	31	31	104	–	5	69	6
7. Fife,	6,650	–	6,650	2,786	–	–	534	7
8. Glasgow (Gartloch),‖	–	5	5	16,861		442	1,381	8
9. ,, (Woodilee),	–	17	17	6,566	4,177	193	1.429	9
10. Govan,‖	–	5	5	6,274	–	1,185	** 4,887	10
11. Haddington,	–	2	2	151	–	12	113	11
12. Inverness,	–	359	359	16,205	27	618	568	12
13. Lanark,‖	–	107	107	8,030	1,082	2,819	** 5,199	13
14. Midlothian,	–	171	171	27,230	25	14	490	14
15. Perth,	–	15	15	933	5	–	98	15
16. Roxburgh,	–	–	–	3,832	–	152	362	16
17. Stirling,	–	110	110	762	16	230	544	17
Totals,	19,090	1,250	20,340	109,815	5,450	7,136	21,452	

Note.—This Table has been taken from the *Forty-third Annual Report of the General Board of Commissioners in Lunacy for Scotland.*

* Rents or feu-duties of farm lands proper form a part of the Maintenance Expenditure, and appear in Table XXXII. of the Lunacy Board Report, showing the receipts and expenses of Asylum Farms.

† Under this heading appears such expenditure as is needed for the complete equipment of the Asylum and additions to it, and articles rendered necessary by increase of population. The Current Expenditure under this heading is given in Table XXIX. of the Lunacy Board Report.

§ The counties of Argyll and Bute, although served by one District Asylum, have separate District Lunacy Boards. The expenditure stated for Argyll Asylum under heads 1 to 6 inclusive is the combined expenditure of the two Boards; the transactions of each Board under other heads are, however, shown separately.

‖ The City of Glasgow, Govan, and Lanark District Lunacy Boards, which were constituted in 1888, had apportioned among them the amount of monies borrowed remaining due by the original Glasgow District Lunacy Board at the time of its dissolution in 1889, as follows:—City of Glasgow, £14,348; Govan, £12,470; Lanark, £29,800.

** During the year a sum of £8,500 was paid in equal proportions by the Govan and the Lanark District Lunacy Boards for the purchase of the share in Kirklands Asylum possessed by the Glasgow District Lunacy Board, and the transactions connected therewith are included under those headings.

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Building, Repairing, and Fitting up and Furnishing DISTRICT ASYLUMS; and the Amount of Monies under the provisions of the Act 20 & 21 Vict. c. 71.

	15th May 1899 to 15th May 1900.						
	Interest on Monies Borrowed.	Total Expenditure under Heads 1 to 8.	Deduct Proportion payable to the Providing Account of Profit on keeping Private Patients, Rent of Lands, &c.‡	Net Providing Expenditure, excluding Instalments of Loans Repaid. (See col. 14.)	Amount of Monies Borrowed remaining due at 15th May 1900.	Assessments for Lunacy Purposes on the Landward parts of Counties and Burghs of each District in the year to 15th May 1900.	Amount of Assessment applied to Reduction of Debt.
	8.	9.	10.	11.	12.	13.	14.
	£	£	£	£	£	£	£
1	135	12,937	-	12,937	14,000	-	-
2	589	4,013	157	3,825	13,972	4,450	1,134
	88	136	167		2,089	740	245
3	627	5,372	100	5,272	23,010	3,500	1,330
4	47	586	-	586	990	789	90
5	1,206	19,959	736	19,223	45,947	3,267	833
6	343	552	59	493	8,933	950	333
7	1,292	11,262	280	10,982	36,833	3,700	1,441
8	6,063	24,752	** 9,224	15,528	222,008	14,586	†† 17,846
9	4,217	16,599	1,326	15,273	143,572	16,229	
10	5,306	17,657	418	17,239	180,157	12,341	†† 5,982
11	240	518	107	411	6,568	698	306
12	1,277	19,054	203	18,851	46,225	5,300	871
13	6,706	23,943	719	23,224	222,304	16,500	†† 8,625
14	891	28,821	584	28,237	47,484	5,000	3.376
15	772	1,823	108	1,715	23,683	2,200	1,201
16	1,160	5,506	208	5,298	35,035	5,000	3,355
17	2,833	3,995	394	3,601	71,290	6,000	2,485
	33,292	197,485	14,790	182,695	1,144,100	101,250	49,453

‡ The profit from private patients is divided equally between the Providing and Maintenance Accounts.
†† In the year to 15th May 1900 the District Lunacy Boards of Glasgow, Govan, and Lanark paid into the Building Funds a sum which was equal to or more than one-thirtieth part of their debt. (Amount paid into fund during year, £32,453.)

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SUMMARY of the Providing RECEIPTS and EXPENDITURE, &c., of DISTRICT LUNACY BOARDS for the Years ended 15th May 1899 and 1900.

	1898-99.	1899-1900.
Receipts (other than from Loans):	£	£
1. Assessments for Lunacy Purposes on the Landward Parts of Counties and on Burghs of each District	78,402	101,250
2. Sums received by Glasgow District Lunacy Board, as per Note (**) on page 108	...	8,500
3. Proportion payable to the Providing Account of Profits on keeping Private Patients, Rent of Lands, &c.—*less* No. 2 above	5,364	6,290
	83,766	116,040
* *Deduct* — 1898-99 / 1899-1900		
Assessments received from other Authorities: 78,402 / 101,250		
Sums received by Glasgow District Lunacy Board: ... / 8,500	78,402	109,750
Net Total	5,364	6,290
1898-99 / 1899-1900		
Receipts from Loans during the year: †106,398 / †162,316	§†86,132	†129,863
Less Payments into Building Fund (vide Note †† on page 109): 20,266 / 32,453		
Expenditure (not defrayed out of Loans):		
1. Furniture and Furnishings	10,903	7,136
2. Rent or Feu Duty of Asylum Grounds	1,266	1,250
3. Buildings, Improvements, Alterations, and Additions defrayed out of Payments into Building Fund during the year (vide Note †† on page 109)	20,266	32,453
4. Loans: 1898-99 / 1899-1900		
Instalments repaid: 39,459 / 49,453	19,193	17,000
Less Paid into Building Fund (vide Note †† on page 109): 20,266 / 32,453		
Interest	28,209	33,292
5. Payments to Glasgow District Lunacy Board, as per Note (**) on page 108	...	8,500
6. Miscellaneous Expenses	7,038	12,952
	86,875	112,583
* *Deduct*— Payments to Glasgow District Lunacy Board	...	8,500
Net Total,	86,875	104,083
Expenditure (defrayed out of Loans):		
1. Buildings, Improvements, Alterations, and Additions	‡94,075	‡77,362
2. Expenditure on Farm (Erection of Buildings and Improvements)	1,657	5,450
3. Purchase of Land other than Feued Lands	6,020	19,090
Total,	101,752	101,902
Loans outstanding at the close of the year	1,031,237	1,144,100

* These transactions between Local Bodies, being duplicate entries, are here deducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various Local Bodies in Scotland. † Estimate.

‡ This amount has been arrived at by deducting from the total expenditure on Buildings, &c., the amount defrayed out of the Building Fund.

§ In addition, £151,308 of debt was taken over from Barony Parish Council.

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No. 6.—BURGH RETURNS.

ABSTRACT

OF

RECEIPT AND EXPENDITURE

BY THE

BURGH AUTHORITY OF EACH BURGH IN SCOTLAND

For the YEAR 1899-1900

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PART I.—GENERAL ABSTRACT of RETURNS from each BURGH in SCOTLAND.

BURGH.	RECEIPTS OTHER THAN FROM LOANS. (For further Details, *see* pages 126 to 129.) Assessments. 1.	Dues, Fees, Fines, &c. 2.	Imperial Subventions. (For Details, *see* page 140.) 3.	Other Receipts. 4.	TOTAL. 5.	Total Expenditure not defrayed out of Loans. (For Details, *see* pages 148 to 149.) 6.	Instalment of Loan repaid, and Payments into Sinking Fund (included in Column No. 6). (For Details of Instalments repaid, *see* pages 190 and 191.) 7.	
	£	£	£	£	£	£	£	
Aberchirder,	130	36	38	2	206	200	36	1
Aberdeen,	106,668	7,690	13,487	198,711	326,556	335,816	*a* 36,148	2
Aberfeldy,	742	240	95	25	1,102	1,115	163	3
Aberlour,	180	14	39	–	233	256	36	4
Abernethy,	94	2	30	37	163	172	25	5
Airdrie,	6,671	635	1,670	7,005	15,981	12,863	2,076	6
Alloa,	6,554	501	1,112	14,292	22,459	22,288	2,721	7
Alva,	1,551	–	193	478	2,222	2,117	402	8
Alva, Gas Commissioners,	–	–	–	2,119	2,119	2,158	242	9
Alyth	789	22	103	112	1,026	1,292	304	10
Annan, Town Council,	–	47	166	687	900	1,051	–	11
Annan, Burgh Commissioners,	1,989	86	27	753	2,855	2,960	576	12
Anstruther Easter,	858	17	58	128	1,061	763	172	13
Anstruther Wester,	188	4	25	54	271	344	77	14
Arbroath, Town Council,	1,361	99	987	2,410	5,157	4,644	500	15
Arbroath, Burgh Commissioners,	8,914	247	816	3,688	13,665	13,739	1,460	16
Arbroath, Gas Commissioners,	–	–	–	13,826	13,826	15,824	298	17
Ardrossan,	3,803	198	403	6,041	10,445	9,343	773	18
Armadale,	875	133	06	90	1,204	985	61	19
Auchterarder,	379	7	101	38	525	326	12	20
Auchtermuchty, Town Council,	5	6	29	13	53	66	–	21
Auchtermuchty, Burgh Commissioners,	138	–	1	–	139	139	–	22
Ayr,	22,722	1,915	2,972	15,660	43,269	42,873	3,740	23
Ballater,	724	2	78	24	828	683	194	24
Banchory,	543	25	83	16	667	727	182	25
Banff, Town Council,	210	46	–	699	955	949	100	26
Banff, Burgh Commissioners,	2,032	112	203	310	2,657	2,395	467	27
Barrhead,	3,784	104	416	306	4,610	4,422	725	28
Bathgate,	2,642	112	235	125	3,114	4,018	290	29
Biggar,	423	109	75	91	698	763	151	30
Blairgowrie,	901	39	184	147	1,271	1,210	230	31
Bo'ness,	4,580	412	330	2,425	7,747	7,261	1,120	32
Bonnyrigg,	818	3	139	55	1,015	1,144	45	33
Brechin,	4,432	362	729	3,921	9,444	9,187	1,279	34
Bridge of Allan,	1,683	–	244	62	1,989	2,146	200	35
Broughty Ferry,	5,443	104	1,028	8,374	14,949	14,917	1,644	36
Buckhaven, Methil, and Innerleven,	3,349	72	207	267	3,895	3,694	218	37
Buckie,	1,668	91	238	81	2,078	2,550	319	38
Burghead,	593	11	72	14	690	638	103	39

a Of this amount £28,959 was in respect of Instalment of Loans repaid and £7,189 in respect of Gas Annuities redeemed out of Revenue.

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PART I.—GENERAL ABSTRACT of RETURNS from each BURGH in SCOTLAND.

	Interest (included in Column No. 6). (For Details, *see* pages 190 and 191.)	LOAN TRANSACTIONS. Borrowed during the Year. (For Details, *see* pages 184 and 185.)	Expenditure out of Loans. (For Details, *see* pages 162 and 163.)	Loans at the beginning of the Year.	Loans at the close of the Year. (For Details, *see* pages 170 to 173.)	Sinking Fund at the close of the Year.	Contingent, Depreciation, or Reserve Fund at the close of the Year.	VALUATION. Gross Rental.	Net Assessable Rental.*	Population in 1891.
	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	
1	35	–	–	990	954	–	–	1,913	1,727	1,222
2	*a* 35,953	63,381	106,778	929,560	*c* 963,982	–	37,805	753,802	742,166	124,943
3	115	550	–	3,595	4,052	338	–	8,603	8,324	1,469
4	30	–	–	857	821	–	–	2,975	2,930	1,012
5	18	–	–	494	478	64	–	1,734	1,489	852
6	531	–	–	17,176	15,100	–	–	60,958	56,085	19,135
7	2,392	5,069	6,400	82,451	84,799	–	1,000	54,927	52,053	10,754
8	192	–	–	5,640	5,580	1,477	–	12,513	12,513	5,225
9	268	450	–	6,340	6,530	320	–	No Rates	levied.	–
10	192	500	441	5,475	5,766	264	–	8,389	7,383	2,322
11	–	–	–	1,200	1,200	–	–	(*17,435*)	(*16,115*)	–
12	363	2,400	2,337	9,556	11,380	–	–	17,435	16,115	3,478
13	168	–	–	5,591	5,419	–	–	3,892	3,485	1,142
14	74	–	129	2,121	2,044	–	–	1,736	1,626	538
15	952	530	–	30,166	30,696	1,500	–	(*94,340*)	(*86,882*)	–
16	761	11,355	10,184	23,795	34,350	1,207	–	89,914	86,882	22,821
17	*e* 1,725	4,000	–	12,550	*d* 16,550	298	275	No Rates	levied.	–
18	1,450	9,000	6,930	36,347	44,574	–	1,700	43,801	*b* 29,209	5,294
19	55	800	766	1,332	2,076	23	–	6,559	6,277	3,190
20	11	–	–	400	400	78	–	8,754	7,668	2,524
21	–	–	–	–	–	–	–	(*2,630*)	(*2,501*)	–
22	–	–	–	–	–	–	–	2,630	2,501	665
23	10,498	8,560	7,292	302,294	310,304	6,243	–	169,050	164,375	24,944
24	136	–	–	3,893	3,699	–	–	6,807	5,983	983
25	164	–	–	4,720	4,538	–	–	8,967	8,001	1,400
26	339	–	–	10,723	10,723	300	–	(*13,114*)	(*11,091*)	–
27	369	550	812	9,795	9,878	–	–	13,114	11,091	3,876
28	627	3,000	149	20,130	22,405	–	–	28,981	27,160	8,500
29	368	–	1,115	9,935	9,645	–	–	17,512	17,443	5,331
30	133	230	219	3,538	3,617	–	–	5,978	5,812	1,356
31	67	–	–	2,088	1,858	–	–	15,914	15,775	3,714
32	1,827	12,287	6,496	50,842	62,009	–	–	34,563	34,488	4,746
33	50	400	–	1,132	1,487	–	–	10,693	10,311	2,514
34	1,254	188	283	37,734	36,843	955	–	34,750	31,447	8,955
35	62	–	1,749	2,225	2,025	–	–	23,878	22,669	3,207
36	*f* 1,739	6,437	6,104	37,851	*g* 42,644	–	–	63,589	57,771	9,010
37	352	–	–	10,851	10,633	–	–	17,952	16,929	6,199
38	169	–	369	4,612	4,293	–	–	14,606	13,712	5,849
39	144	–	–	3,743	3,660	80	–	3,826	3,611	1,675

* Burgh rates are levied upon Gross Rental as appearing in the Valuation Roll, exception being made in the case of certain subjects, *e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground, and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892, which are rated at one-fourth of the rental only.

a Includes Annuities, £4,549.

b The Harbour Company's docks, wharves, &c., with a valuation of £12,019, are rated only for Public Health and Roads purposes. This valuation is not included in this column, which is the valuation for Police, &c., purposes.

c In addition, the capitalised value of Annuities remaining at the close of the year was £151,891.

d Do. do. do. do. do. £44,800.

e Includes Annuities, £1,351.

f Do. do. £436.

g In addition, the capitalised value of Annuities remaining at the close of the year was £14,389.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

BURGH.	RECEIPTS OTHER THAN FROM LOANS. (For further Details, *see* pages 128 & 129.) Assessments. 1.	Dues, Fees, Fines, &c. 2	Imperial Subventions. (For Details, *see* page 141.) 3.	Other Receipts. 4.	TOTAL. 5.	Total Expenditure not defrayed out of Loans. (For Details, *see* pages 150 to 151.) 6.	Instalments of Loans repaid, and Payments into Sinking Fund (included in Column No. 6). (For Details of Instalments repaid, *see* pages 190 to 193.) 7.	
	£	£	£	£	£	£	£	
Burntisland,	3,769	116	287	4,494	8,666	5,675	813	1
Burntisland, Gas Commissioners,	–	–	–	2,971	2,971	2,725	302	2
Burntisland, Cemetery Board,	–	–	–	478	478	542	232	3
Callander,	750	10	99	104	963	1,075	211	4
Campbeltown,	4,840	431	480	4,590	10,341	10,753	724	5
Carnoustie,	3,737	23	264	173	4,197	4,427	868	6
Castle-Douglas,	1,275	194	156	369	1,994	1,944	637	7
Clydebank,	7,681	536	868	976	10,061	10,439	1,190	8
Coatbridge,	13,399	1,234	2,944	1,608	19,185	19,055	2,679	9
Cockenzie,	346	–	57	–	403	477	63	10
Coldstream,	581	12	73	50	716	693	72	11
Coupar-Angus,	991	9	90	406	1,496	1,402	308	12
Cove and Kilcreggan,	949	–	93	143	1,185	1,047	349	13
Cowdenbeath,	1,867	133	191	717	2,908	2,689	356	14
Crail,	572	28	64	251	915	834	103	15
Crieff,	2,766	150	370	141	3,427	3,453	589	16
Cromarty,	400	–	48	15	463	562	93	17
Cullen,	643	51	78	81	853	828	134	18
Culross,	191	–	29	60	280	273	–	19
Cumnock and Holmhead,	606	108	133	94	941	906	–	20
Cupar, Town Council,	119	120	–	79	318	333	–	21
Cupar, Burgh Commissioners,	2,298	27	296	725	3,346	3,645	752	22
Dalbeattie,	1,231	70	144	257	1,702	1,659	222	23
Dalkeith,	3,243	137	396	184	3,960	4,750	386	24
Darvel,	653	28	96	1,653	2,430	1,980	–	25
Denny and Dunipace,	1,763	80	155	564	2,562	2,349	571	26
Denny and Dunipace, Gas Commissioners,	–	–	–	2,246	2,246	2,202	181	27
Dingwall,	798	162	133	227	1,320	1,495	132	28
Dollar,	759	50	96	29	934	975	114	29
Dornoch,	360	17	34	185	596	477	81	30
Doune,	405	4	43	30	482	444	60	31
Dufftown,	554	15	77	–	646	719	41	32
Dumbarton,	9,852	1,309	1,514	4,460	17,135	17,527	2,820	33
Dumbarton, Gas Commissioners,	–	–	–	10,396	10,396	9,406	373	34
Dumfries, Town Council,	282	517	794	1,136	2,729	2,366	150	35
Dumfries, Burgh Commissioners,	6,762	612	650	1,096	9,120	8,743	608	36
Dumfries and Maxwelltown, Water Commissioners,	1,334	–	–	1,026	2,360	1,918	250	37
Dumfries, Gas Commissioners,	–	–	–	13,907	13,907	13,310	1,066	38
Dunbar,	3,462	44	267	2,454	6,227	5,717	953	39
Dunblane,	1,351	25	122	317	1,815	1,618	398	40
Dundee, Town Council,	–	1,435	2,623	6,231	10,289	10,582	–	41

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

	Interest (included in Column No. 6). (For Details, *see* pages 190 to 193.)	LOAN TRANSACTIONS. Borrowed during the Year. (For Details, *see* pages 184 & 185.)	Expenditure out of Loans. (For Details, *see* pages 162 to 165.)	Loans at the beginning of the Year.	Loans at the close of the Year. (For Details, *see* pages 172 to 175.)	Sinking Fund at the close of the Year.	Contingent, Depreciation, or Reserve Fund at the close of the Year.	VALUATION. Gross Rental.	Net Assessable Rental.*	Population in 1891.
	8.	9.	10.	11.	12.	13.	14	15.	16.	17.
	£	£	£	£	£	£	£	£	£	
1	928	31	-	22,983	22,508	1,117	-	29,029	27,400	4,993
2	214	-	-	7,580	7,130	4	-	No Rates	levied.	-
3	62	-	-	1,543	1,311	-	-	No Rates	levied.	-
4	72	-	-	1,710	1,508	-	-	10,732	9,944	1,588
5	1,108	-	-	39,019	38,719	4,578	-	38,734	37,946	8,291
6	906	-	547	25,746	24,878	-	-	24,652	22,916	4,134
7	364	-	436	10,258	9,706	395	-	16,922	16,876	2,851
8	672	5,000	7,677	19,227	23,069	142	-	90,595	81,089	10,014
9	1,527	2,400	2,400	56,150	57,925	5,311	-	165,258	159,766	30,034
10	36	-	-	886	823	-	-	3,802	3,536	1,578
11	95	-	-	2,725	2,653	-	-	6,221	6,188	1,535
12	156	-	-	4,264	3,956	-	-	7,021	6,966	2,106
13	222	-	-	6,197	5,884	184	-	13,752	12,919	946
14	291	1,550	1,590	7,863	9,057	-	-	13,106	12,404	4,249
15	166	1,800	1,663	4,104	5,801	-	-	5,128	5,128	1,119
16	343	-	-	9,940	9,351	-	-	32,799	30,134	4,902
17	101	100	120	3,175	3,182	-	-	2,630	2,126	1,388
18	130	-	256	3,340	3,206	-	-	4,486	3,779	2,100
19	-	-	-	-	-	-	-	2,263	2,220	379
20	54	-	-	1,550	1,550	-	-	9,699	9,445	3,104
21	18	-	-	450	450	-	-	(*24,067*)	(*21,747*)	-
22	626	250	-	24,555	23,830	132	-	24,067	21,747	4,729
23	393	600	87	9,997	10,375	-	-	9,674	9,509	3,149
24	123	-	-	3,179	2,793	-	-	31,401	29,549	6,952
25	155	173	130	6,283	6,456	-	-	8,444	7,200	2,024
26	624	100	-	18,690	18,582	1,343	-	11,679	10,859	4,161
27	223	488	163	5,883	6,278	418	-	No Rates	levied.	-
28	103	-	-	2,945	2,813	-	-	11,836	11,491	2,300
29	64	-	-	1,472	1,358	-	-	8,318	8,188	1,807
30	87	-	125	2,719	2,661	58	-	3,158	3,158	514
31	46	3,600	3,422	-	3,540	-	-	3,349	3,135	940
32	36	-	-	865	842	36	-	5,887	5,759	1,469
33	1,979	11,000	11,269	58,784	66,885	423	-	76,004	67,369	16,927
34	*a* 770	800	-	9,400	*b* 10,200	5,662	-	No Rates	levied.	-
35	607	-	98	19,000	18,850	-	-	(*74,910*)	(*73,704*)	-
36	394	-	-	10,875	10,267	-	-	75,013	73,704	12,947
37	260	2,000	1,000	8,000	9,750	-	-	(*95,735*)	(*95,735*)	-
38	977	-	453	31,483	30,417	-	344	No Rates	levied.	
39	688	1,900	2,157	17,929	18,876	-	-	22,524	19,345	3,561
40	429	2,400	1,444	11,740	13,742	-	-	12,802	12,446	2,186
41	-	-	-	-	-	-	-	(*829,114*)	(*779,085*)	-

* Burgh Rates are levied upon Gross Rental as appearing in the Valuation Roll, exception being made in the case of certain subjects *e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892, which are rated at one-fourth of the rental only.

a Includes Annuities, £328.

b In addition, the capitalised value of Annuities remaining at the close of the year was £13,500.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

BURGH.	RECEIPTS OTHER THAN FROM LOANS. (For further Details, *see* pages 130 & 131.) Assessments. 1.	Dues, Fees, Fines, &c. 2.	Imperial Subventions. (For Details, *see* page 142.) 3.	Other Receipts. 4.	TOTAL. 5.	Total Expenditure not defrayed out of Loans. (For Details, *see* pages 152 to 153.) 6.	Instalments of Loans repaid, and Payments into Sinking Fund (included in Column No. 6). (For Details of Instalments repaid, *see* pages 192 to 195.) 7.	
	£	£	£	£	£	£	£	
Dundee, Burgh Commissioners and Water Commissioners,	99,810	8,854	14,107	69,116	191,887	194,722	20,082	1
Dundee, Gas Commissioners,	–	–	–	112,550	112,550	125,124	15,069	2
Dunfermline,	10,777	671	1,624	30,257	43,329	39,403	10,365	3
Dunoon,	7,994	180	535	664	9,373	10,332	2,319	4
Duns,	702	92	123	34	951	995	138	5
Dysart,*	862	36	415	414	1,727	1,968	–	6
Earlsferry,	236	5	23	77	341	338	100	7
East Linton,	286	–	39	16	341	361	76	8
Edinburgh,	291,074	19,863	47,781	150,825	509,543	508,658	68,670	9
Edinburgh and District Water Trust,†	55,140	–	320	55,747	111,207	100,491	13,669	10
Edinburgh and Leith Gas Commissioners,	–	–	–	300,906	300,906	292,431	13,703	11
Elgin,	6,067	374	475	7,917	14,833	13,926	1,654	12
Elie,	908	–	56	3	967	838	270	13
Ellon,	776	32	81	30	919	797	42	14
Eyemouth,	780	8	97	107	992	830	153	15
Falkirk,‡	9,894	1,132	923	3,217	15,166	19,313	1,583	16
Falkirk and Larbert Water Commissioners,§	3,561	–	–	4,336	7,897	7,021	1,033	17
Falkirk, Gas Commissioners,	–	–	–	20,516	20,516	19,133	1,339	18
Falkland,	191	–	44	53	288	217	–	19
Forfar,	4,611	522	860	11,524	17,517	16,898	2,069	20
Forres, Town Council,	–	42	179	1,424	1,645	1,595	–	21
Forres, Burgh Commissioners,	2,293	232	35	420	2,980	2,320	170	22
Fortrose,	326	16	52	217	611	626	41	23
Fort-William,	1,738	68	136	52	1,994	1,742	447	24
Fraserburgh,	3,828	77	383	906	5,194	5,054	729	25
Galashiels,	7,253	274	1,323	856	9,706	9,424	1,280	26
Galston,	983	113	154	158	1,408	1,416	125	27
Gatehouse,	223	6	45	10	284	254	67	28
Girvan,	2,190	99	227	193	2,709	2,821	526	29
Glasgow, Town Council,	168,234	51,272	39,312	605,641	864,459	824,681	47,444	30
Glasgow, Police Commissioners,	451,435	17,781	57,176	111,006	637,398	677,904	78,996	31
Glasgow, Water Commissioners,‖	84,950	–	–	127,784	212,734	227,530	59,784	32
Glasgow, Gas Commissioners,	–	–	–	792,638	792,638	791,889	27,583	33
Glasgow Court House Commissioners,§	–	–	7,728	3,178	10,906	10,804	–	34
Glasgow Juvenile Delinquency Commissioners,§	14,749	–	–	66	14,815	15,440	–	35
Gourock,	3,872	152	377	5,119	9,520	9,393	1,053	36
Govan,	33,716	2,105	7,011	16,219	59,051	57,551	4,690	37
Grangemouth,	5,441	249	449	1,757	7,896	8,196	1,138	38
Grantown,	855	23	81	68	1,027	1,023	169	39
Greenock,	45,989	2,803	6,883	78,847	134,522	142,376	12,114	40
Haddington,	2,727	297	225	2,017	5,266	5,468	680	41

* The Burgh of Dysart is included in the Kirkcaldy and Dysart Water Supply District.
† For area comprised in the Edinburgh and District Water Trust, *vide* footnote (†) to page 258.
‡ The Burgh of Falkirk is comprised in the Falkirk and Larbert Water Supply District.
§ This is the first return from this Authority.
‖ For area comprised within the Glasgow Water Supply District, *vide* footnote (‡) to page 283.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

	Interest (included in Column No. 6). (For Details, *see* pages 192 to 195.)	LOAN TRANSACTIONS. Borrowed during the Year. (For Details, *see* pages 184 to 187.)	Expenditure out of Loans. (For Details, *see* pages 164 and 165.)	Loans at the beginning of the Year.	Loans at the close of the Year. (For Details, *see* pages 174 to 177.)	Sinking Fund at the close of the Year.	Contingent, Depreciation, or Reserve Fund at the close of the Year.	VALUATION. Gross Rental.	Net Assessable Rental.*	Population in 1891.
	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	
1	*a* 56,641	70,497	77,516	1,269,518	*i* 1,320,988	1,688	5,170	829,114	779,085	§§ 154,118
2	*b* 14,338	20,000	10,303	169,542	*j* 184,792	66,178	10,041	No rates	levied.	–
3	6,083	–	–	185,846	177,559	7,264	–	85,579	85,343	22,157
4	1,595	–	1,544	50,434	48,115	–	–	64,830	61,717	5,283
5	90	–	–	2,601	2,463	–	–	10,340	9,186	2,198
6	125	–	–	4,040	4,040	–	–	12,132	11,095	3,022
7	33	–	–	1,050	950	–	–	2,621	2,621	304
8	33	–	–	878	802	–	–	3,167	2,928	865
9	*c* 51,081	512,803	513,361	2,193,733	2,637,866	–	14,596	2,648,061	2,418,609	272,773
10	*d* 52,729	183,495	96,270	1,430,016	*k* 1,600,261	427	–	(*2,946,989*)	(*2,946,989*)	–
11	*e* 46,440	20,323	79,442	362,129	*l* 378,702	81,539	–	No rates	levied.	–
12	1,731	4,150	3,976	51,191	54,187	4,872	–	39,414	37,337	7,646
13	120	–	–	4,086	3,816	–	–	7,060	6,710	723
14	71	–	259	2,051	2,009	–	–	5,882	5,410	1,254
15	74	1,000	305	1,767	2,614	–	–	6,491	5,518	2,576
16	2,036	6,820	8,875	57,723	62,963	201	–	80,535	76,911	17,812
17	3,664	–	1,450	102,858	101,825	–	–	(*110,865*)	(*110,865*)	
18	3,565	–	1,512	110,114	110,114	5,171	–	No rates	levied.	–
19	–	–	–	–	–	–	–	2,889	2,058	959
20	*f* 3,365	4,000	2,613	87,503	*m* 87,323	3,259	260	41,898	41,418	12,057
21	408	–	–	12,221	12,221	–	–	(*18,114*)	(*17,674*)	–
22	486	2,100	3,677	15,940	17,940	198	–	18,114	17,216	3,971
23	57	550	375	1,413	1,922	–	–	4,581	3,618	871
24	324	–	–	9,961	9,548	243	–	12,353	11,843	1,870
25	679	–	–	19,825	18,435	927	–	35,501	34,770	7,466
26	1,554	–	606	43,228	41,948	–	–	64,155	64,155	17,252
27	122	–	–	3,700	3,700	330	–	9,419	9,206	4,296
28	57	–	–	1,615	1,548	–	–	3,486	2,894	1,226
29	532	–	–	14,220	13,732	125	–	17,048	15,781	4,081
30	114,791	524,689	473,748	3,372,656	3,849,901	–	–	(*4,791,314*)	(*4,540,480*)	–
31	63,122	200,822	212,559	1,854,245	1,976,171	1,100	–	4,791,314	4,540,480	658,198
32	*g* 103,127	91,984	63,749	2,318,510	*n* 2,350,510	134	–	(*4,791,314*)	(*4,540,480*)	–
33	*h* 73,716	415,000	355,013	983,500	*o* 1,395,000	108,400	–	No rates	levied.	–
34	1,495	7,350	4,448	51,000	58,350	–	–	(*5,978,275*)	(*5,978,275*)	
35	–	–	–	–	–	–	–	(*4,791,314*)	(*4,540,480*)	–
36	1,188	200	1,577	34,380	33,782	1,395	–	40,218	38,450	4,475
37	7,091	56,913	59,238	182,948	235,171	–	–	343,388	328,683	61,589
38	694	3,000	2,772	21,250	23,112	–	–	50,161	48,950	6,354
39	161	–	–	4,755	4,586	–	–	7,903	7,507	1,497
40	30,089	43,579	36,347	973,784	1,005,249	–	–	387,034	315,647	63,423
41	470	5,000	3,748	10,983	15,303	–	–	20,614	19,377	3,771

* Burgh Rates are levied upon Gross Rental as appearing in the Valuation Roll, exception being made in the case of certain subjects, *e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground, and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892, which are rated at one-fourth of the rental only.

a Includes Annuities, £14,315.
b Do. do. £6,826.
d Do. do. £24,840.
e Do. do. £33,910.
f Do. do. £443.
g Do. do. £25,697.
h Do. do, £34,763.

c In addition, £15,419 of Interest was paid out of Money Borrowed.
i In addition, the capitalised value of Annuities remaining at the close of the year was £472,395.
j Do. do. do. do. do. do. £225,258.
k Do. do. do. do. do. do. £819,720.
l Do. do. do. do. do. do. £1,118,468.
m Do. do. do. do. do. do. £9,824.
n Do. do. do. do. do. do. £848,012.
o Do. do. do. do. do. do £1,147,163.

§§ As extended on 1st August 1892.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

BURGH.	RECEIPTS OTHER THAN FROM LOANS. (For further Details, *see* pages 130 & 135.) Assessments.	Dues, Fees, Fines, &c.	Imperial Subventions. (For Details, *see* pages 142 & 143.)	Other Receipts.	TOTAL.	Total Expenditure not defrayed out of Loans. (For Details, *see* pages 152 to 155.)	Instalments of Loans repaid, and Payments into Sinking Fund (included in Column No. 6). (For Details of Instalments repaid, *see* pages 194 to 197.)	
	1.	2.	3.	4.	5.	6.	7.	
	£	£	£	£	£	£	£	
Hamilton,	12,429	1,320	2,565	23,030	39,344	44,527	3,012	1
Hawick, Town Council,*	–	–	–	5,069	5,069	2,393	44	2
Hawick, Burgh Commissioners,	10,021	361	1,585	1,313	13,280	13,770	1,586	3
Helensburgh,	5,680	237	634	1,372	7,923	8,176	1,342	4
Helensburgh, Gas Commissioners,†	–	–	–	10,253	10,253	8,738	–	5
Huntly,	1,205	48	148	110	1,511	1,428	164	6
Innerleithen,	1,070	25	133	39	1,267	1,370	179	7
Inveraray,	281	243	54	293	871	646	–	8
Inverbervie,	295	24	51	191	561	524	109	9
Invergordon,	248	–	48	365	661	674	83	10
Inverkeithing, Town Council,	17	117	91	341	566	708	–	11
Inverkeithing, Burgh Commissioners,	902	10	61	569	1,542	1,657	222	12
Inverness,	12,576	2,877	2,128	17,717	35,298	38,300	3,078	13
Inverurie,	1,113	89	141	670	2,013	2,390	202	14
Irvine,	3,491	202	451	96	4,240	4,771	945	15
Irvine, Water Commissioners,	985	–	–	5,772	6,757	5,796	1,246	16
Jedburgh,	1,811	24	189	124	2,148	2,242	144	17
Johnstone,	4,706	80	870	7,628	13,284	13,499	1,518	18
Keith,	1,352	41	232	305	1,930	1,623	99	19
Kelso,	1,747	169	244	246	2,406	1,961	153	20
Kilmarnock,	19,943	980	2,662	26,671	50,256	48,986	4,270	21
Kilrenny,	1,003	13	87	65	1,168	955	252	22
Kilsyth,	2,005	360	223	57	2,645	2,950	474	23
Kilsyth, Gas Commissioners,	–	–	–	2,433	2,433	2,827	101	24
Kilwinning,	828	152	153	31	1,164	1,057	30	25
Kilwinning, Special Water Supply District,‡	–	–	–	834	834	1,018	280	26
Kinghorn,	974	11	122	893	2,000	1,646	160	27
Kingussie,	452	–	53	1	506	438	47	28
Kinning Park,	6,692	260	1,236	902	9,090	8,776	600	29
Kinross,	792	–	90	4	886	893	222	30
Kintore,	212	19	31	–	262	249	53	31
Kirkcaldy, Town Council,	–	229	–	727	956	934	–	32
Kirkcaldy, Burgh Commissioners,	15,750	700	2,490	1,123	20,063	21,092	2,732	33
Kirkcaldy and Dysart Water Commissioners,	2,483	–	–	6,423	8,906	9,474	1,770	34
Kirkcudbright,	316	23	130	2,837	3,306	3,367	490	35
Kirkintilloch,	6,561	234	453	6,256	13,504	13,462	2,628	36
Kirkwall, Town Council,	–	–	5	404	409	956	500	37
Kirkwall, Burgh Commissioners,	2,146	146	208	100	2,600	2,394	346	38
Kirriemuir,	2,230	89	177	282	2,778	2,367	343	39
Ladybank,	228	–	60	–	288	282	31	40
Lanark,	1,967	202	220	1,484	3,873	3,888	652	41
Langholm,	847	2	154	18	1,021	1,051	–	42
Largs,	2,885	66	270	183	3,404	3,493	950	43

* This Return is for seven months only. † This is the first Return from this Authority.

‡ This water supply district is situated partly within the county and partly within the burgh of Kilwinning, and is managed by a committee appointed in terms of Section 81 of the Local Government (Scotland) Act, 1889.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

	Interest (included in Column No. 6). (For Details, *see* pages 194 to 197.)	LOAN TRANSACTIONS. Borrowed during the Year. (For Details, *see* pages 186 & 187.)	Expenditure out of Loans. (For Details, *see* pages 164 to 167.)	Loans at the beginning of the Year.	Loans at the close of the Year. (For Details, *see* pages 176 to 179.)	Sinking Fund at the close of the Year.	Contingent, Depreciation, or Reserve Fund at the close of the Year.	VALUATION. Gross Rental.	Net Assessable Rental.*	Population in 1891.
	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	
1	3,404	14,900	15,367	109,976	122,394	1,175	941	128,921	102,365	24,859
2	690	228	–	10,294	10,478	–	–	(*75,434*)	(*67,215*)	–
3	1,911	–	–	54,795	53,209	–	–	75,434	67,215	19,204
4	641	3,700	3,697	20,011	22,369	–	–	68,482	63,934	8,409
5	1,055	35,000	32,885	–	35,000	–	875	No rates	levied.	–
6	143	550	550	4,575	4,831	120	–	11,148	10,371	3,760
7	101	–	427	2,910	2,731	–	–	11,342	9,848	2,501
8	20	–	–	700	700	–	–	2,514	2,514	743
9	77	1,650	1,317	1,849	3,390	–	–	4,242	3,434	1,195
10	76	–	–	2,068	1,990	20	30	3,830	3,209	1,117
11	98	–	–	3,000	3,000	–	–	(*22,348*)	*d* (*9,593*)	–
12	117	–	–	3,358	3,167	61	–	22,348	*d* 9,593	1,676
13	4,953	–	3,162	152,631	*b* 149,742	10,550	–	118,832	110,818	19,303
14	63	–	–	2,447	2,245	–	–	11,947	9,443	2,549
15	741	400	202	22,377	22,227	3,883	–	40,581	28,669	9,086
16	2,803	9,835	7,462	91,183	101,018	8,672	2,000	(*40,507*)	(*28,669*)	–
17	97	4,040	1,915	2,721	6,639	125	–	15,417	14,378	3,397
18	1,250	250	534	34,444	33,176	–	–	36,569	35,927	9,668
19	97	–	80	2,909	2,810	–	–	15,123	14,350	4,622
20	100	–	–	2,906	2,753	–	–	24,717	23,761	4,184
21	*a* 6,974	7,538	11,922	142,086	*c* 147,944	11,621	–	136,362	136,362	28,447
22	202	–	–	5,523	5,271	–	–	4,990	4,210	2,610
23	112	–	–	3,122	2,648	–	–	16,517	16,015	6,073
24	229	–	1,162	5,822	5,721	–	–	No rates	levied.	–
25	26	200	–	900	1,100	55	–	12,182	10,714	3,835
26	12	–	–	380	–	–	–	No rates	levied.	–
27	159	–	–	5,185	5,025	–	–	8,690	7,509	2,036
28	44	–	–	1,229	1,187	56	–	5,362	4,932	740
29	723	1,200	1,197	24,085	24,685	–	–	64,319	61,736	13,679
30	168	–	–	4,517	4,295	–	–	7,176	6,010	1,902
31	10	–	–	289	236	–	–	2,771	2,771	686
32	230	–	–	5,300	5,300	–	–	(*145,692*)	(*139,692*)	–
33	1,652	18,100	13,525	51,045	64,830	4,257	–	145,692	139,692	27,155
34	5,108	12,035	25,258	171,595	182,130	275	–	(*152,762*)	(*152,762*)	–
35	381	700	700	12,700	13,200	852	278	10,151	9,670	2,533
36	1,755	1,000	2,324	54,539	52,911	370	3,709	36,251	33,057	9,314
37	144	–	–	4,200	3,700	–	500	(*14,252*)	(*13,817*)	–
38	498	–	–	13,088	12,692	–	–	14,252	13,817	3,926
39	426	910	110	10,368	11,006	262	–	14,154	13,338	2,782
40	7	–	–	270	270	81	–	4,017	4,017	1,198
41	469	1,700	1,143	14,019	15,157	189	–	18,208	17,000	4,579
42	–	–	–	–	–	–	–	12,720	12,029	3,549
43	477	1,450	773	15,050	15,550	–	–	26,682	25,820	3,187

* Burgh rates are levied upon Gross Rental as appearing in the Valuation Roll, exception being made in the case of certain subjects, *e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892, which are rated at one-fourth of the rental only.

a Includes Annuities, £2,997.

b In addition, the capitalised value of Annuities remaining at the close of the year was £2,680.

c Do. do. do. do. do. £93,000.

d A large proportion of the Valuation being for Railways is assessable on one-fourth only

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

BURGH.	RECEIPTS OTHER THAN FROM LOANS. (For further Details, *see* pages 134 & 135.) Assessments. 1.	Dues, Fees, Fines, &c. 2.	Imperial Subventions. (For Details *see* page 144.) 3.	Other Receipts. 4.	TOTAL. 5.	Total Expenditure not defrayed out of Loans. (For Details, *see* pages 156 to 157.) 6.	Instalments of Loans repaid, and Payments into Sinking Fund (included in Column No. 6). (For details of Instalments repaid, *see* pages 196 to 199.) 7.	
	£	£	£	£	£	£	£	
Lasswade,	194	–	43	9	246	262	4	1
Lauder,	173	4	32	425	634	743	104	2
Laurencekirk,	426	110	79	178	793	1,085	178	3
Leith,	48,620	1,399	7,949	17,162	75,130	77,037	8,641	4
Lerwick,	1,875	98	249	119	2,341	2,406	568	5
Leslie, Town Council,	–	47	–	56	103	153	–	6
Leslie, Burgh Commissioners,	263	118	85	–	466	370	25	7
Leven,	2,705	53	219	494	3,471	3,575	305	8
Linlithgow, Town Council,	–	–	170	522	692	844	80	9
Linlithgow, Burgh Commissioners,	1,575	209	31	389	2,204	2,283	372	10
Loanhead,	1,086	–	125	67	1,278	1,211	179	11
Lochgelly,	1,263	164	157	173	1,757	1,808	263	12
Lochgilphead,	387	9	57	20	473	469	57	13
Lochmaben,	445	11	48	36	540	538	80	14
Lockerbie,	1,671	16	130	1,473	3,290	3,012	640	15
Lossiemouth,	1,362	22	138	855	2,377	2,700	121	16
Macduff,	1,412	17	136	266	1,831	1,563	237	17
Markinch,	554	1	66	159	780	1,003	104	18
Maxwelltown,*	1,561	27	294	23	1,905	1,857	77	19
Maybole,	2,355	87	234	477	3,153	3,186	634	20
Melrose,	1,909	18	163	69	2,159	1,761	411	21
Millport,	1,446	34	168	123	1,771	1,464	66	22
Millport, Gas Commissioners,	–	–	–	1,177	1,177	1,029	145	23
Milngavie,	799	43	141	231	1,214	1,231	–	24
Moffat,	1,383	79	148	258	1,868	2,051	488	25
Monifieth,	773	31	113	106	1,073	1,019	151	26
Montrose, Town Council,	–	–	601	4,028	4,629	4,267	–	27
Montrose, Burgh Commissioners,	5,250	313	505	2,355	8,423	9,318	654	28
Motherwell,	12,467	868	1,051	4,684	19,070	20,831	5,087	29
Musselburgh,	6,869	394	515	4,316	12,094	12,155	1,761	30
Nairn, Town Council,	–	17	–	513	530	453	–	31
Nairn, Burgh Commissioners,	2,411	152	219	481	3,263	3,337	380	32
Newburgh,	732	8	75	396	1,211	1,741	163	33
New Galloway,	115	–	16	15	146	208	20	34
Newmilns and Greenholm,	1,338	49	169	272	1,828	1,816	–	35
Newport,	1,623	4	201	1	1,829	1,645	138	36
Newton Stewart,	1,486	74	117	3	1,680	1,684	339	37
North Berwick,	3,942	179	172	5,400	9,693	8,606	743	38
Oban,	6,739	378	469	740	8,326	8,007	927	39
Old Meldrum,	200	33	51	–	284	306	40	40

* The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

	Interest (included in Column No. 6). (For Details, *see* pages 196 to 199.)	LOAN TRANSACTIONS. Borrowed during the Year. (For Details, *see* pages 186 to 189.)	Expenditure out of Loans. (For Details, *see* pages 166 & 167.)	Loans at the beginning of the Year.	Loans at the close of the Year. (For Details, *see* pages 178 to 181.)	Sinking Fund at the close of the Year.	Contingent, Depreciation, or Reserve Fund at the close of the Year.	VALUATION. Gross Rental.	Net Assessable Rental.*	Population in 1891.
	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	
1	22	–	–	612	608	238	–	3,690	3,690	1,006
2	31	1,800	1,800	1,063	2,766	40	–	2,650	2,583	719
3	113	3,800	2,898	1,275	4,897	–	–	6,674	5,616	1,426
4	4,725	47,350	18,404	140,654	179,363	–	–	479,453	456,461	68,707
5	282	–	495	8,295	7,727	–	–	13,841	13,431	3,889
6	–	–	–	–	–	–	–	(*6,066*)	(*5,737*)	–
7	20	–	–	717	692	–	–	6,066	5,737	2,177
8	586	2,000	–	14,780	16,475	–	–	19,163	17,455	3,998
9	63	–	–	1,680	1,600	–	–	(*16,269*)	No rates levied	–
10	297	–	12	8,900	8,426	–	–	15,868	13,602	4,155
11	179	950	953	5,755	6,526	–	–	9,489	9,090	3,244
12	224	–	–	6,079	5,816	–	200	9,033	9,013	4,133
13	64	–	–	1,630	1,630	141	–	4,848	4,694	1,320
14	123	–	–	3,087	3,007	–	–	3,481	2,850	1,033
15	523	2,900	2,786	13,858	16,118	–	100	12,219	10,682	2,391
16	164	800	520	4,179	4,884	135	–	8,072	7,662	3,486
17	332	12	–	9,050	8,775	–	–	8,819	8,527	3,722
18	125	–	–	3,586	3,482	–	–	5,968	5,931	1,350
19	70	–	–	2,683	2,606	–	–	22,001	21,480	4,975
20	618	–	2,280	19,000	18,366	–	–	16,013	14,923	5,470
21	366	–	492	12,599	12,188	4	–	13,820	13,400	2,424
22	166	4,700	2,980	4,395	9,095	256	–	19,444	18,513	1,668
23	170	–	–	5,800	5,800	290	–	No rates	levied.	–
24	–	–	319	–	–	–	–	14,968	12,760	3,103
25	184	–	94	5,797	5,309	–	–	15,644	14,763	2,291
26	113	800	453	3,930	4,592	13	–	10,367	10,228	2,060
27	1,185	898	232	40,232	*a* 41,130	–	–	(*54,633*)	(*53,268*)	–
28	575	500	1,606	18,846	18,967	1,407	–	59,061	53,268	13,079
29	2,580	4,100	10,581	77,822	77,635	1,650	–	103,601	100,243	18,726
30	983	–	–	25,234	23,473	–	–	42,660	41,273	8,888
31	–	–	–	–	–	–	–	(*17,494*)	(*16,821*)	–
32	354	–	–	9,254	8,874	–	–	17,494	16,821	4,014
33	241	2,800	2,800	6,039	8,676	–	–	7,626	7,325	1,506
34	15	–	–	434	414	–	–	1,315	1,300	391
35	230	–	–	7,550	7,550	–	–	11,986	11,402	3,704
36	116	–	–	3,351	3,213	–	–	23,045	22,064	2,548
37	218	–	833	7,061	6,722	–	–	9,840	9,189	2,332
38	1,422	4,075	6,386	32,773	36,251	438	–	28,946	27,336	1,998
39	824	3,500	–	22,888	25,461	–	–	42,733	42,456	4,946
40	21	–	–	580	540	–	–	3,962	3,368	1,321

* Burgh Rates are levied upon Gross Rental as appearing in the Valuation Roll, exception being made in the case of certain subjects, *e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground, and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892, which are rated at one-fourth of the rental only.

a In addition, the capitalised value of annuities remaining at the close of the year was £4,500.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

BURGH.	RECEIPTS OTHER THAN FROM LOANS. (For further Details, *see* pages 136 & 137.) Assessments. 1.	Dues, Fees, Fines, &c. 2.	Imperial Subventions. (For Details, *see* pages 145 and 146.) 3.	Other Receipts. 4.	TOTAL. 5.	Total Expenditure not defrayed out of Loans. (For Details, *see* pages 158 to 159.) 6.	Instalments of Loans repaid, and Payments into Sinking Fund (included in Column No. 6). (For Details of Instalments repaid, *see* pages 198 to 201.) 7.	
	£	£	£	£	£	£	£	
Paisley, Town Council,	22,644	188	3,327	78,144	104,303	103,549	7,531	1
Paisley, Burgh Commissioners,	30,762	2,167	3,425	4,531	40,885	45,892	3,565	2
Partick,	23,486	1,813	4,894	7,722	37,915	41,841	2,952	3
Peebles, Town Council,	–	40	–	778	818	737	100	4
Peebles, Burgh Commissioners,	3,047	123	271	467	3,908	3,677	646	5
Peebles, Gas Commissioners,	–	–	–	4,238	4,238	3,700	–	6
Penicuik,	962	1	148	7	1,118	1,138	104	7
Perth, Town Council,	1,868	646	79	6,532	9,125	9,340	476	8
Perth, Burgh Commissioners,	17,360	1,192	3,719	10,311	32,582	36,358	3,912	9
Perth, Water Commissioners,	3,716	–	13	2,793	6,522	7,542	1,512	10
Perth, Gas Commissioners,	–	–	–	27,627	27,627	29,267	1,941	11
Perth, Public Library Committee,	652	–	–	365	1,017	959	–	12
Peterhead, Town Council,	102	19	1	192	314	357	–	13
Peterhead, Burgh Commissioners,	5,442	59	593	662	6,756	7,252	916	14
Peterhead, Gas Commissioners,	–	–	–	4,381	4,381	4,284	509	15
Peterhead, Public Library Committee,	139	–	–	104	243	234	–	16
Pittenweem,	728	40	81	326	1,175	1,310	190	17
Pollokshaws,	3,851	310	511	825	5,497	5,715	434	18
Port-Glasgow,	6,470	585	714	12,707	20,476	18,429	1,586	19
Portsoy,	471	1	74	299	845	1,071	164	20
Prestonpans,	650	–	65	85	800	639	141	21
Pulteneytown,	1,089	58	226	87	1,460	1,489	15	22
Queensferry,	757	138	111	522	1,528	1,435	299	23
Rattray,	282	–	84	36	402	385	67	24
Renfrew,	3,406	185	755	10,532	14,878	16,226	160	25
Rosehearty,	200	9	48	–	257	274	52	26
Rothes,	700	19	71	3	793	592	152	27
Rothesay,	7,623	438	1,103	14,986	24,150	24,983	2,390	28
Rutherglen,	4,987	226	694	368	6,275	6,565	113	29
St Andrews,	7,076	293	474	1,567	9,410	8,819	1,408	30
Saltcoats,	3,593	220	357	641	4,811	4,676	268	31
Sanquhar,	168	43	59	156	426	323	14	32
Selkirk, Town Council,	–	46	–	1,766	1,812	2,207	–	33
Selkirk, Burgh Commissioners,	3,726	112	319	669	4,826	4,364	638	34
Stewarton,	861	22	108	42	1,033	1,096	224	35
Stirling, Town Council,	1,074	1,424	32	2,371	4,901	5,475	9	36
Stirling, Burgh Commissioners,	5,845	172	1,773	1,678	9,468	9,432	487	37
Stirling, Water Commissioners,	2,479	–	6	2,510	4,995	5,113	1,675	38
Stirling, Public Health Local Authority,	463	–	45	73	581	476	–	39
Stonehaven,	1,422	62	212	398	2,094	2,072	417	40
Stornoway,	1,227	31	211	285	1,754	1,555	184	41

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

	Interest (included in Column No. 6). (For Details, *see* pages 198 to 201.)	LOAN TRANSACTIONS. Borrowed during the Year. (For Details, *see* pages 188 & 189.)	Expenditure out of Loans. (For Details, *see* pages 166 to 169.)	Loans at the beginning of the Year.	Loans at the close of the Year. (For Details, *see* pages 180 to 183.)	Sinking Fund at the close of the Year.	Contingent, Depreciation, or Reserve Fund at the close of the Year.	VALUATION. Gross Rental.	Net Assessable Rental.*	Population in 1891.
	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	
1	18,749	62,160	51,032	567,115	623,040	3,184	–	(*353,996*)	(*323,656*)	–
2	2,989	500	11,832	110,379	106,252	5,592	–	353,996	323,656	66,425
3	1,557	2,048	2,984	58,370	57,528	3,49	–	269,561	248,688	36,538
4	6	–	–	100	–	–	–	(*27,046*)	(*26,624*)	–
5	718	6,140	5,444	18,124	23,732	655	–	27,046	26,624	4,704
6	*a* 580	–	2,684	2,836	*d* 2,935	–	–	No rates levied.		–
7	47	–	298	1,287	1,183	–	–	11,757	11,508	3,002
8	2,252	–	–	69,300	69,300	3,139	–	(*181,185*)	(*170,932*)	–
9	3,338	32,555	28,340	88,920	120,575	4,037	–	181,185	171,945	29,919
10	1,478	–	–	38,674	37,241	367	–	(*181,185*)	(*170,932*)	–
11	*b* 4,676	29,000	18,000	36,000	*c* 63,500	461	3,348	No rates levied.		–
12	–	–	–	–	–	–	–	(*181,185*)	(*170,932*)	–
13	–	–	–	–	–	–	–	(*46,678*)	(*45,563*)	–
14	709	3,060	2,481	19,410	21,484	– 15	–	46,678	45,563	12,226
15	440	850	–	14,013	13,863	– 30	–	No rates levied.		–
16	–	–	–	–	–	–	–	(*46,678*)	(*45,563*)	–
17	65	–	100	1,839	1,649	–	–	5,747	4,735	1,962
18	204	1,000	1,000	6,855	7,392	408	62	39,097	38,517	10,228
19	1,891	2,867	2,462	55,681	54,846	1,183	–	60,675	56,360	14,685
20	148	–	245	4,587	4,423	–	–	5,329	4,502	2,061
21	66	300	202	1,850	2,009	–	–	4,347	4,514	1,606
22	15	–	–	500	500	45		13,785	13,118	5,550
23	205	–	1,044	6,663	6,364	–	–	11,316	7,497	1,531
24	57	–	1,094	2,037	1,970	–	–	6,674	6,189	2,225
25	2,352	1,160	1,416	70,247	71,407	420	–	34,960	29,145	6,777
26	6	–	–	130	78	–	–	2,547	2,497	1,236
27	101	–	–	3,070	2,936	28	–	6,799	6,723	1,548
28	3,116	7,689	5,057	82,717	88,016	–	–	71,534	67,793	9,108
29	264	680	680	6,930	7,497	–	–	48,569	45,700	12,020
30	1,043	7,407	6,015	28,254	34,473	1,306	–	54,283	54,037	6,853
31	383	7,500	6,076	11,200	18,446	14	–	33,241	31,463	5,895
32	32	–	–	1,025	1,025	45	–	4,662	4,060	1,315
33	–	–	–	–	–	–	–	(*27,709*)	(*27,030*)	–
34	479	–	777	10,895	10,257	–	–	27,709	27,030	5,662
35	215	–	–	7,450	7,150	164	–	8,168	7,540	2,687
36	406	–	–	13,821	13,621	286	–	(*95,352*)	(*95,352*)	–
37	307	3,870	3,122	8,800	12,370	2,350	–	95,352	95,352	16,781
38	1,283	–	–	35,237	33,562	–	–	(*94,505*)	(*94,505*)	–
39	–	400	374	–	400	–	–	(*95,352*)	(*95,352*)	–
40	390	1,210	658	9,105	9,898	–	–	19,320	18,265	4,500
41	87	–	–	2,642	2,458	–	–	18,602	17,887	3,386

* Burgh Rates are levied upon Gross Rental as appearing in the Valuation Roll, exception being made in the case of certain subjects, *e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground, and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892, which are rated at one-fourth of the rental only.

a Annuities. *b* Includes Annuities, £2,746.

c In addition, the capitalised value of Annuities remaining at the close of the year was £90,621.

d This sum represents the Present Value of the Deferred Mortgages due by the Commissioners at 15th May, 1900. The value of the Mortgages will increase gradually until 1933—the date when they fall due—unless, of course, they are discounted before then. Their value has increased during the year by £99. (*Vide* also note (*) to page 180.) The capitalised value of Annuities at the close of the year was £11,246.

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

BURGH.	RECEIPTS OTHER THAN FROM LOANS. (for further Details, *see* pages 138 & 139.)					Total Expenditure not defrayed out of Loans. (For Details, *see* pages 160 to 161.)	Instalments of Loans repaid, and Payments into Sinking Fund (included in Column No. 6). (For Details of Instalments repaid, *see* pages 200 & 201.)	
	Assessments. 1.	Dues, Fees, Fines, &c. 2.	Imperial Subventions. (For Details, *see* page 146.) 3.	Other Receipts. 4.	TOTAL. 5.	6.	7.	
	£	£	£	£	£	£	£	
Stranraer,	2,915	235	328	254	3,732	3,966	468	1
Stromness,	883	69	68	28	1,048	695	85	2
Tain,	261	108	82	1,526	1,977	2,548	172	3
Tayport,	926	9	161	183	1,279	1,645	70	4
Thurso,	2,118	156	178	4	2,456	2,129	259	5
Tillicoultry,	1,155	–	150	494	1,799	1,834	221	6
Tobermory,	536	1	51	20	608	549	197	7
Tranent,	658	35	86	436	1,215	1,049	106	8
Troon,	4,289	118	291	1,948	6,646	6,871	686	9
Turriff,	463	51	98	37	649	649	154	10
Water of Leith Purification Commissioners,	–	–	–	14,623	14,623	14,872	4,917	11
Whitburn,	107	–	41	20	168	164	–	12
Whithorn,	314	–	57	10	381	360	19	13
Wick,	1,576	90	160	222	2,048	2,105	363	14
Wigtown,	265	–	90	425	780	791	–	15
Wishaw,	5,017	897	638	10,468	17,020	18,346	2,115	16
TOTAL,	2,040,259	155,488	290,429	3,272,680	5,758,856	5,797,558	565,712	

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PART I.—GENERAL ABSTRACT of Returns from each Burgh in Scotland—*continued.*

	Interest (included in Column No. 6). (For Details, *see* pages 200 & 201.)	LOAN TRANSACTIONS.					Contingent, Depreciation, or Reserve Fund at the close of the Year.	VALUATION.		Population in 1891.
		Borrowed during the Year. (For Details, *see* pages 188 & 189.)	Expenditure out of Loans. (For Details, *see* pages 168 & 169.)	Loans at the beginning of the Year.	Loans at the close of the Year. (For Details, *see* pages 182 & 183.)	Sinking Fund at the close of the Year.		Gross Rental.	Net Assessable Rental.*	
	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	
1	467	2,200	2,000	10,601	12,384	711	–	25,554	23,635	6,193
2	93	6,000	4,076	500	6,430	75	–	5,220	5,039	1,698
3	134	–	–	4,500	4,328	–	–	7,067	7,067	1,636
4	119	500	500	2,941	3,371	–	–	12,667	11,663	2,871
5	437	1,000	978	10,361	11,102	–	–	11,446	11,042	3,936
6	126	–	–	4,350	4,250	829	–	10,817	10,213	3,939
7	135	160	160	3,566	3,534	5	–	3,815	3,204	1,154
8	281	–	–	6,691	6,585	–	–	5,667	5,449	2,389
9	855	12,500	10,216	25,114	37,076	253	–	27,629	26,548	4,108
10	51	–	43	1,680	1,680	457	–	7,783	6,952	2,341
11	7,205	344	1,165	261,420	261,764	35,872	–	No rates levied.		–
12	–	–	–	–	–	–	–	2,737	2,737	1,185
13	19	–	–	550	550	86	–	3,790	3,625	1,403
14	272	–	–	7,638	7,370	273	–	10,103	9,050	2,962
15	–	–	–	–	–	–	–	6,738	6,388	1,509
16	2,110	78,300	70,769	25,222	100,875	397	100	54,673	53,069	15,252
	843,134	2,805,920	2,635,333	21,544,555	23,860,822	429,814	83,334	15,841,950	14,828,028	2,541,024

* Burgh Rates are levied upon Gross Rental as appearing in the Valuation Roll, exception being made in the case of certain subjects, *e.g.*, canals, railways, tramways, underground gas and water pipes and works, salmon fishings, woodland, arable, meadow, or pasture ground, and other ground, &c., specified in Section 347 of the Burgh Police (Scotland) Act, 1892, which are rated at one-fourth of the rental only.

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DETAILED ABSTRACT of RETURNS

PART II.—RECEIPTS OTHER THAN FROM LOANS.

BURGH.	Assessments. For Water Supply Purposes. 1.	Assessments. All other Assessments. 2.	Assessments. Total Assessments. 3.	Customs, Market, and Slaughter-House Dues, and all other Dues. 4.	Fines and Fees. 5.	Imperial Subventions and Payments. (For details, see p. 140.) From Local Taxation Account. 6.	Imperial Subventions and Payments. From Parliamentary Vote. 7.	Revenue from Property, Investments, and Common Good. 8.	Revenue from Ecclesiastical Property. 9.	
	£	£	£	£	£	£	£	£	£	
Aberchirder,	69	61	130	28	8	38	–	–	–	1
Aberdeen,	12,144	94,524	106,668	4,163	3,527	12,900	587	18,751	2,181	2
Aberfeldy,	131	611	742	240	–	93	2	–	–	3
Aberlour,	79	101	180	3	11	39	–	–	–	4
Abernethy,	48	46	94	–	2	30	–	–	–	5
Airdrie,	–	6,671	6,671	412	223	1,596	74	519	–	6
Alloa,	801	5,753	6,554	368	133	1,033	79	400	–	7
Alva,	152	1,399	1,551	–	–	193	–	–	–	8
Alva, Gas Commissioners,	–	–	–	–	–	–	–	–	–	9
Alyth,	257	532	789	4	18	103	–	7	–	10
Annan, Town Council,	–	–	–	47	–	166	–	673	–	11
Annan, Burgh Commissioners,	800	1,189	1,989	64	22	22	5	–	–	12
Anstruther Easter,	407	451	858	17	–	58	–	64	–	13
Anstruther Wester,	150	38	188	4	–	25	–	54	–	14
Arbroath, Town Council,	–	1,661	1,661	99	–	972	15	2,410	–	15
Arbroath, Burgh Commissioners,	1,807	7,107	8,914	126	121	787	29	200	–	16
Arbroath, Gas Commissioners,	–	–	–	–	–	–	–	–	–	17
Ardrossan,	910	2,893	3,803	96	102	397	6	172	–	18
Armadale,	387	488	875	133	–	106	–	90	–	19
Auchterarder,	–	379	379	–	7	100	1	–	–	20
Auchtermuchty, Town Council,	–	5	5	5	1	29	–	13	–	21
Auchtermuchty, Burgh Commissioners,	–	138	138	–	–	1	–	–	–	22
Ayr,	4,958	17,764	22,722	1,392	523	2,805	167	4,834	68	23
Ballater,	292	432	724	–	2	60	18	–	–	24
Banchory,	–	543	543	–	25	83	–	–	–	25
Banff, Town Council,	–	210	210	46	–	–	–	674	25	26
Banff, Burgh Commissioners,	462	1,570	2,032	94	18	186	17	–	–	27
Barrhead,	–	3,784	3,784	–	104	416	–	276	–	28
Bathgate,	760	1,882	2,642	53	59	235	–	–	–	29
Biggar,	97	326	423	109	–	75	–	–	–	30
Blairgowrie,	–	901	901	–	39	184	–	–	–	31
Bo'ness,	1,469	3,111	4,580	217	195	330	–	237	–	32
Bonnyrigg,	–	818	818	–	3	139	–	31	–	33
Brechin,	1,421	3,011	4,432	323	39	718	11	2,259	–	34
Bridge of Allan,	–	1,683	1,683	–	–	241	3	–	–	35
Broughty-Ferry,	–	5,443	5,443	–	104	936	92	157	–	36
Buckhaven, Methil, and Innerleven,	1,309	2,040	3,349	26	46	207	–	–	–	37
Buckie,	381	1,287	1,668	46	45	233	5	–	–	38

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PART II.—RECEIPTS OTHER THAN FROM LOANS.

	Sale of Buildings and other Heritable Property. 10.	From other Local Authorities. 11.	Baths and Wash-houses. 12.	Water Supply. 13.	Gas Supply. 14.	Electric Lighting. 15.	Lighting Stairs, and Cleansing and Lighting Private Courts. 16.	Tramways. 17.	Sale of Manure and Town Refuse. 18.	Private Improvement Expenses recovered. 19.	Lodging Houses. 20.	All other Receipts. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	–	2	–	–	–	206
2	8,000	2,792	1,858	15,524	98,744	14,211	–	31,557	740	–	1,265	3,088	326,556
3	–	–	–	2	–	–	–	–	16	–	–	7	1,102
	–	–	–	–	–	–	–	–	–	–	–	–	233
5	–	34	–	2	–	–	–	–	–	–	–	1	163
6	6,295	62	–	–	–	–	–	–	14	–	–	115	15,981
7	–	209	1,116	1,554	10,719	–	28	–	1	36	–	229	22,459
8	–	–	133	–	–	–	–	–	13	300	–	32	2,222
9	–	–	–	–	2,119	–	–	–	–	–	–	–	2,119
10	–	–	–	54	–	–	–	–	44	–	–	7	1,026
11	–	–	–	–	–	–	–	–	–	–	–	14	900
12	–	319	–	400	–	–	1	–	9	21	–	3	2,855
13	–	52	–	2	–	–	–	–	10	–	–	–	1,061
14	–	–	–	–	–	–	–	–	–	–	–	–	271
15	–	–	–	–	–	–	–	–	–	–	–	–	5,157
16	125	226	–	605	–	–	–	–	2,144	335	–	53	13,665
17	–	–	–	–	13,826	–	–	–	–	–	–	–	13,826
18	111	128	–	2,156	3,335	–	–	–	–	91	–	48	10,445
19	–	–	–	–	–	–	–	–	–	–	–	–	1,204
20	–	–	–	–	–	–	–	–	22	14	–	2	525
21	–	–	–	–	–	–	–	–	–	–	–	–	53
22	–	–	–	–	–	–	–	–	–	–	–	–	139
23	–	504	–	2,729	–	5,245	–	–	–	289	–	1,991	43,269
24	–	15	–	–	–	–	–	–	–	–	–	9	328
25	–	–	–	16	–	–	–	–	–	–	–	–	667
26	–	–	–	–	–	–	–	–	–	–	–	–	955
27	–	12	–	98	–	–	–	–	–	6	–	194	2,657
28	–	15	–	–	–	–	–	–	15	–	–	–	4,610
29	–	14	–	57	–	–	–	–	–	–	–	54	3,114
30	–	–	–	80	–	–	–	–	–	–	–	11	698
31	–	–	–	–	–	–	–	–	121	12	–	14	1,271
32	–	–	–	2,103	–	–	53	–	4	–	–	28	7,747
33	–	–	–	–	–	–	–	–	–	9	–	15	1,015
34	–	–	63	324	–	–	–	–	611	373	184	107	9,444
35	–	–	–	–	–	–	–	–	–	–	–	62	1,989
36	–	–	–	–	8,029	–	70	–	84	–	–	34	14,949
37	–	–	–	–	–	–	–	–	–	267	–	–	3,895
38	–	–	–	–	–	–	–	–	5	6	–	70	2,078

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PART II.—RECEIPTS other than from Loans—*continued.*

BURGH.	Assessments. For Water Supply Purposes. 1.	Assessments. All other Assessments. 2.	Assessments. Total Assessments. 3.	Customs, Market, and Slaughter-House Dues, and all other Dues. 4.	Fines and Fees. 5.	Imperial Subventions and Payments. (For details, *see* pp. 140-141.) From Local Taxation Account. 6.	Imperial Subventions and Payments. From Parliamentary Vote. 7.	Revenue from Property, Investments, and Common Good. 8.	Revenue from Ecclesiastical Property. 9.	
	£	£	£	£	£	£	£	£	£	
Burghead,	314	279	593	–	11	63	9	–	–	1
Burntisland,	1,297	2,472	3,769	26	90	276	11	988	–	2
Burntisland, Gas Commissioners,	–	–	–	–	–	–	–	–	–	3
Burntisland, Cemetery Board,	–	–	–	–	–	–	–	–	–	4
Callander,	295	455	750	–	10	99	–	15	–	5
Campbeltown,	730	4,110	4,840	397	34	461	19	103	–	6
Carnoustie,	1,546	2,191	3,737	9	14	258	6	38	–	7
Castle-Douglas,	463	812	1,275	170	24	156	–	235	–	8
Clydebank,	–	7,681	7,681	18	518	868	–	–	–	9
Coatbridge,	–	13,399	13,399	603	631	2,803	141	1,353	–	10
Cockenzie,	203	143	346	–	–	57	–	–	–	11
Coldstream,	275	306	581	5	7	73	–	–	–	12
Coupar-Angus,	329	662	991	9	–	90	–	152	–	13
Cove and Kilcreggan,	801	148	949	–	–	93	–	139	–	14
Cowdenbeath,	721	1,146	1,867	8	125	191	–	28	–	15
Crail,	270	302	572	24	4	64	–	178	5	16
Crieff,	692	2,074	2,766	88	62	364	6	3	–	17
Cromarty,	156	244	400	–	–	48	–	–	–	18
Cullen,	97	546	643	39	12	78	–	81	–	19
Culross,	57	134	191	–	–	29	–	46	–	20
Cumnock and Holmhead,	184	422	606	44	64	132	1	–	–	21
Cupar, Town Council,	–	119	119	120	–	–	–	59	–	22
Cupar, Burgh Commissioners,	963	1,335	2,298	4	23	258	38	47	–	23
Dalbeattie,	301	930	1,231	55	15	144	–	119	–	24
Dalkeith,	1,166	2,077	3,243	93	44	391	5	125	–	25
Darvel,	196	457	653	22	6	96	–	62	–	26
Denny and Dunipace,	416	1,347	1,763	–	80	155	–	–	–	27
Denny and Dunipace, Gas Commissioners,	–	–	–	–	–	–	–	–	–	28
Dingwall,	155	643	798	139	23	126	7	167	–	29
Dollar,	–	759	759	50	–	96	–	–	–	30
Dornoch,	105	255	360	17	–	32	2	149	–	31
Doune,	235	170	405	–	4	43	–	17	–	32
Dufftown,	163	391	554	10	5	77	–	–	–	33
Dumbarton,	2,043	7,809	9,852	367	442	1,514	–	1,437	6	34
Dumbarton, Gas Commissioners,	–	–	–	–	–	–	–	–	–	35
Dumfries, Town Council,	–	282	282	517	–	794	–	849	287	36
Dumfries, Burgh Commissioners,	–	6,762	6,762	394	218	569	81	82	–	37
Dumfries and Maxwelltown Water Commissioners,	1,334	–	1,334	–	–	–	–	–	–	38
Dumfries, Gas Commissioners,	–	–	–	–	–	–	–	–	–	39
Dunbar,	1,426	2,036	3,462	–	44	225	42	410	–	40
Dunblane,	532	819	1,351	25	–	119	3	10	–	41
Dundee, Town Council,	–	–	–	1,276	159	2,623	–	4,475	860	42

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PART II.—RECEIPTS other than from Loans—*continued.*

	Sale of Buildings and other Heritable Property. 10.	From other Local Authorities. 11.	Bath and Wash-houses. 12.	Water Supply. 13.	Gas Supply. 14.	Electric Lighting. 15.	Lighting Stairs, and Cleansing and Lighting Private Courts. 16.	Tramways. 17.	Sale of Manure and Town Refuse. 18.	Private Improvement Expenses recovered. 19.	Lodging Houses. 20.	All other Receipts. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	11	-	-	3	690
2	2,540	-	-	966	-	-	-	-	-	-	-	-	8,666
3	-	562	-	-	2,409	-	-	-	-	-	-	-	2,971
4	88	311	-	-	-	-	-	-	-	-	-	79	478
5	-	-	-	89	-	-	-	-	-	-	-	-	963
6	-	-	-	-	4,460	-	22	-	-	-	-	5	10,341
7	-	-	-	108	-	-	-	-	-	18	-	9	4,197
8	-	-	-	74	-	-	-	-	36	6	-	18	1,994
9	-	-	-	-	-	-	9	-	-	931	-	36	10,061
10	-	-	-	-	-	-	-	-	227	-	-	28	19,185
11	-	-	-	-	-	-	-	-	-	-	-	-	403
12	-	30	-	15	-	-	-	-	-	-	-	5	716
13	-	125	-	71	-	-	-	-	51	-	-	7	1,496
14	-	-	-	4	-	-	-	-	-	-	-	-	1,185
15	-	-	-	284	-	-	-	-	-	405	-	-	2,908
16	-	-	-	41	-	-	-	-	22	-	-	5	915
17	-	-	-	136	2	-	-	-	-	-	-	-	3,427
18	-	-	-	1	-	-	-	-	-	-	-	14	463
19	-	-	-	-	-	-	-	-	-	-	-	-	853
20	-	-	-	-	-	-	-	-	-	-	-	14	280
21	-	-	-	66	-	-	-	-	8	-	-	-	941
22	-	-	-	-	-	-	-	-	-	-	-	20	318
23	67	10	-	428	-	-	-	-	13	-	-	160	3,346
24	-	-	-	32	-	-	-	-	-	106	-	-	1,702
25	-	-	10	-	-	-	-	-	23	14	-	12	3,960
26	-	-	-	29	1,521	-	41	-	-	-	-	-	2,430
27	-	231	-	308	-	-	-	-	-	-	-	25	2,562
28	-	-	-	-	2,246	-	-	-	-	-	-	-	2,246
29	-	-	-	7	-	-	-	-	-	53	-	-	1,320
30	-	-	-	-	-	-	-	-	-	11	-	18	934
31	-	-	-	8	-	-	-	-	-	-	-	28	596
32	-	-	-	-	-	-	-	-	-	-	-	13	482
33	-	-	-	-	-	-	-	-	-	-	-	-	646
34	115	1	-	1,534	-	-	-	-	18	830	-	519	17,135
35	-	314	-	-	10,082	-	-	-	-	-	-	-	10,396
36	-	-	-	-	-	-	-	-	-	-	-	-	2,729
37	-	580	-	-	-	-	7	-	297	20	-	110	9,120
38	-	-	-	1,026	-	-	-	-	-	-	-	-	2,360
39	-	681	-	-	13,226	-	-	-	-	-	-	-	13,907
40	-	-	-	217	1,810	-	-	-	17	-	-	-	6,227
41	-	-	-	307	-	-	-	-	-	-	-	-	1,815
42	-	40	563	-	-	-	-	-	-	-	-	293	10,289

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PART II.—RECEIPTS other than from Loans—*continued.*

BURGH.	Assessments. For Water Supply Purposes 1.	Assessments. All other Assessments. 2.	Assessments. Total Assessments. 3.	Customs, Market, and Slaughter-House Dues, and all other Dues. 4.	Fines and Fees. 5.	Imperial Subventions and Payments. (For details, *see* p. 142.) From Local Taxation Account. 6.	Imperial Subventions and Payments. From Parliamentary Vote. 7.	Revenue from Property, Investments, and Common Good. 8.	Revenue from Ecclesiastical Property. 9.	
	£	£	£	£	£	£	£	£	£	
Dundee, Burgh Commissioners and Water Commissioners,	20,565	79,245	99,810	7,264	1,590	13,658	449	9,944	–	1
Dundee, Gas Commissioners,	–	–	–	–	–	–	–	–	–	2
Dunfermline,	3,482	7,295	10,777	431	240	1,605	19	8,709	8	3
Dunoon,	1,451	6,543	7,994	71	109	535	–	482	–	4
Duns,	–	702	702	80	12	120	3	–	–	5
Dysart,*	–	862	862	16	20	415	–	403	·	6
Earlsferry,	118	118	236	5	–	23	–	77	–	7
East Linton,	135	151	286	–	–	39	–	–	–	8
Edinburgh,	–	291,074	291,074	11,362	8,501	44,137	3,644	26,236	–	9
Edinburgh and District Water Trust,†	55,140	–	55,140	–	–	–	320	–	–	10
Edinburgh and Leith Gas Commissioners,	–	–	–	–	–	–	–	–	–	11
Elgin,	918	5,149	6,067	308	66	475	–	1,578	–	12
Elie,	576	332	908	–	–	56	–	–	–	13
Ellon,	212	564	776	24	8	81	–	–	–	14
Eyemouth,	172	608	780	–	8	97	–	–	–	15
Falkirk,‡	–	9,894	9,894	523	609	885	38	715	–	16
Falkirk and Larbert Water Commissioners,§	3,561	–	3,561	–	–	–	–	–	–	17
Falkirk, Gas Commissioners,	–	–	–	–	–	–	–	–	–	18
Falkland,	8	183	191	–	–	44	–	47	–	19
Forfar,	1,744	2,867	4,611	474	48	860	–	2,839	201	20
Forres, Town Council,	–	–	–	42	–	179	–	1,391	–	21
Forres, Burgh Commissioners,	1,020	1,273	2,293	171	61	30	5	9	–	22
Fortrose,	111	215	326	13	3	52	–	217	–	23
Fort-William,	619	1,119	1,738	66	2	124	12	–	–	24
Fraserburgh,	1,428	2,400	3,828	–	77	383	–	–	–	25
Galashiels,	2,159	5,094	7,253	242	32	1,251	72	–	–	26
Galston,	317	666	983	52	61	154	–	–	–	27
Gatehouse,	179	44	223	3	3	45	–	4	–	28
Girvan,	643	1,547	2,190	79	20	227	–	–	–	29
Glasgow, Town Council,	–	168,234	168,234	51,182	90	39,167	145	78,596	1,695	30
Glasgow, Police Commissioners,	–	451,435	451,435	–	17,781	53,179	3,997	9,691	–	31
Glasgow, Water Commissioners,‖	84,950	–	84,950	–	–	–	–	–	–	32
Glasgow, Gas Commissioners,	–	–	–	–	–	–	–	–	–	33
Glasgow Court-House Commissioners,§	–	–	–	–	–	–	7,728	–	–	34
Glasgow Juvenile Delinquency Commissioners,§	–	14,749	14,749	–	–	–	–	–	–	35
Gourock,	1,299	2,573	3,872	76	76	369	8	–	–	36
Govan,	–	33,716	33,716	–	2,105	6,869	142	1,089	–	37
Grangemouth,	1,612	3,829	5,441	179	70	440	9	234	–	38
Grantown,	218	637	855	–	23	81	–	6	–	39
Greenock,	5,531	40,458	45,989	958	1,845	6,716	167	9,076	298	40
Haddington,	829	1,898	2,727	263	34	212	13	512	25	41
Hamilton,	1,588	10,841	12,429	472	848	2,522	43	4,167	–	42

* The Burgh of Dysart is comprised in the Kirkcaldy and Dysart Water Supply District.
† For area comprised in the Edinburgh and District Water Trust, *vide* footnote (†) to page 258.
‡ The Burgh of Falkirk is comprised in the Falkirk and Larbert Water Supply District.
§ This is the first Return from this Authority.
‖ For area comprised within the Glasgow Water Supply District, *vide* footnote (‡) to page 283.

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PART II.—RECEIPTS other than from Loans—*continued.*

	Sale of Buildings and other Heritable Property. 10.	From other Local Authorities. 11.	Baths and Wash-houses. 12.	Water Supply. 13.	Gas Supply. 14.	Electric Lighting. 15.	Lighting Stairs, and Cleansing and Lighting Private Courts. 16.	Tramways. 17.	Sale of Manure and Town Refuse. 18.	Private Improvement Expenses recovered. 19.	Lodging Houses. 20.	All other Receipts. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	808	2,947	2,810	28,308	-	-	625	20,197	3,261	-	-	216	191,887
2	-	-	-	-	103,112	9,438	-	-	-	-	-	-	112,550
3	-	-	187	4,527	16,177	-	-	-	65	77	-	507	43,329
4	-	-	20	122	-	-	-	-	-	-	-	40	9,373
5	-	-	-	-	-	-	-	-	-	-	-	34	951
6	-	-	-	-	-	-	-	-	-	10	-	1	1,727
7	-	-	-	-	-	-	-	-	-	-	-	-	341
8	-	-	-	3	-	-	-	-	11	2	-	-	341
9	5,800	67	3,266	-	-	63,659	172	27,950	2,280	12,619	-	8,776	509,543
10	-	3,912	-	51,835	-	-	-	-	-	-	-	-	111,207
11	-	-	-	-	300,906	-	-	-	-	-	-	-	300,906
12	-	-	-	881	5,330	-	-	-	128	-	-	-	14,833
13	-	-	-	-	-	-	-	-	3	-	-	-	967
14	-	-	-	-	-	-	-	-	-	27	-	3	919
15	-	-	-	104	-	-	-	-	1	-	-	2	992
16	-	323	-	-	-	-	-	-	167	1,543	458	11	15,166
17	-	-	-	4,336	-	-	-	-	-	-	-	-	7,897
18	-	-	-	-	20,516	-	-	-	-	-	-	-	20,516
19	-	-	-	-	-	-	-	-	3	-	-	3	288
20	-	-	-	1,026	6,182	-	9	-	575	192	39	461	17,517
21	-	-	-	-	-	-	-	-	7	-	-	26	1,645
22	-	-	-	214	-	-	-	-	60	100	-	37	2,980
23	-	-	-	-	-	-	-	-	-	-	-	-	611
24	-	-	-	47	-	-	-	-	1	-	-	4	1,994
25	-	-	-	359	-	-	2	-	50	-	-	495	5,194
26	-	-	-	493	-	-	-	-	-	-	-	363	9,706
27	-	-	-	62	-	-	-	-	-	96	-	-	1,408
28	-	-	-	6	-	-	-	-	-	-	-	-	284
29	-	-	-	149	-	-	-	-	-	-	-	44	2,709
30	17,192	93	362	-	923	-	-	466,115	4,181	-	16,941	19,543	864,459
31	-	7,768	12,245	-	-	-	37,733	-	25,679	4,150	-	13,740	637,398
32	-	-	-	127,784	-	-	-	-	-	-	-	-	212,734
33	-	1,291	-	-	*a* 735,855	*a* 55,492	-	-	-	-	-	-	792,638
34	-	3,153	-	-	-	-	-	-	-	-	-	25	10,906
35	-	66	-	-	-	-	-	-	-	-	-	-	14,815
36	-	-	-	455	4,396	-	198	1	-	56	-	13	9,520
37	3,173	7,619	-	-	-	578	2,657	-	58	820	-	275	59,051
38	-	-	-	693	-	-	-	-	-	682	-	148	7,896
39	-	-	-	16	-	-	-	-	-	46	-	-	1,027
40	-	3,032	-	13,875	47,680	1,307	-	700	118	-	93	2,668	134,522
41	2	-	-	155	-	-	-	-	23	-	-	*b* 1,300	5,266
42	-	-	-	2,729	13,906	-	173	-	205	552	-	1,298	39,344

a These exclude sums received from the Corporation of Glasgow and other Authorities for cost of Public Lighting.
b From Bridge Subscription Fund.

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PART II.—RECEIPTS other than from Loans—*continued.*

BURGH.	Assessments. For Water Supply Purposes. 1.	Assessments. All other Assessments. 2.	Assessments. Total Assessments. 3.	Customs, Market, and Slaughter-House Dues, and all other Dues. 4.	Fines and Fees. 5.	Imperial Subventions and Payments. (For details, *see* p. 143.) From Local Taxation Account. 6.	Imperial Subventions and Payments. From Parliamentary Vote. 7.	Revenue from Property, Investments, and Common Good. 8.	Revenue from Ecclesiastical Property. 9.	
	£	£	£	£	£	£	£	£	£	
Hawick, Town Council,*	–	–	–	–	–	–	–	1,049	–	1
Hawick, Burgh Commissioners,	1,740	8,281	10,021	253	108	1,474	111	71	–	2
Helensburgh,	719	4,961	5,680	127	110	634	–	162	–	3
Helensburgh, Gas Commissioners,†	–	–	–	–	–	–	–	–	–	4
Huntly,	155	1,050	1,205	12	36	148	–	–	–	5
Innerleithen,	127	943	1,070	14	11	133	–	–	–	6
Inveraray,	61	220	281	240	3	50	4	272	–	7
Inverbervie,	116	179	295	15	9	51	–	186	–	8
Invergordon,	34	214	248	–	–	48	–	96	–	9
Inverkeithing, Town Council,	–	17	17	117	–	91	–	341	–	10
Inverkeithing, Burgh Commissioners,	311	591	902	–	10	61	–	–	–	11
Inverness,	1,600	10,976	12,576	2,678	199	1,970	158	1,911	–	12
Inverurie,	307	806	1,113	34	55	141	–	400	–	13
Irvine,	–	3,491	3,491	97	105	451	–	37	–	14
Irvine, Water Commissioners,	985	–	985	–	–	–	–	–	–	15
Jedburgh,	276	1,535	1,811	–	24	173	16	88	–	16
Johnstone,	–	4,706	4,706	19	61	865	5	153	–	17
Keith,	232	1,120	1,352	8	33	232	–	–	–	18
Kelso,	422	1,325	1,747	140	29	239	5	37	–	19
Kilmarnock,	4,553	15,390	19,943	505	475	2,565	97	1,367	134	20
Kilrenny,	484	519	1,003	13	–	87	–	49	–	21
Kilsyth,	306	1,699	2,005	183	177	223	–	–	–	22
Kilsyth, Gas Commissioners,	–	–	–	–	–	–	–	–	–	23
Kilwinning,	–	828	828	86	66	153	–	–	–	24
Kilwinning, Special Water Supply District,‡	–	–	–	–	–	–	–	–	–	25
Kinghorn,	387	587	974	–	11	111	11	839	–	26
Kingussie,	183	269	452	–	–	52	1	–	–	27
Kinning Park,	–	6,692	6,692	–	260	1,229	7	300	–	28
Kinross,	319	473	792	–	–	90	–	–	–	29
Kintore,	–	212	212	19	–	31	–	–	–	30
Kirkcaldy, Town Council,	–	–	–	229	–	–	–	180	–	31
Kirkcaldy, Burgh Commissioners,	–	15,750	15,750	413	287	2,451	39	–	–	32
Kirkcaldy and Dysart Water Commissioners,	2,483	–	2,483	–	–	–	–	–	–	33
Kirkcudbright,	–	316	316	21	2	123	7	1,475	53	34
Kirkintilloch,	2,434	4,127	6,561	25	209	453	–	–	–	35
Kirkwall, Town Council,	–	–	–	–	–	5	–	404	–	36
Kirkwall, Burgh Commissioners,	525	1,621	2,146	138	8	181	27	–	–	37
Kirriemuir,	546	1,684	2,230	79	10	177	–	13	–	38
Ladybank,	–	228	228	–	–	58	2	–	–	39
Lanark,	455	1,512	1,967	163	39	212	8	834	63	40
Langholm,	44	803	847	–	2	154	–	–	–	41

* Figures are for seven months only.
† This is the first Return from this Authority.
‡ *Vide* note (‡) to page 118 regarding area, &c., of the Kilwinning Special Water Supply District.

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PART II.—RECEIPTS other than from Loans—*continued.*

	Sale of Buildings and other Heritable Property. 10.	From other Local Authorities. 11.	Baths and Wash-houses. 12.	Water Supply. 13.	Gas Supply. 14.	Electric Lighting. 15.	Lighting Stairs, and Cleansing and Lighting Private Courts. 16.	Tramways. 17.	Sale of Manure and Town Refuse. 18.	Private Improvement Expenses recovered. 19.	Lodging Houses. 20.	All other Receipts. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	3,810	200	-	-	-	-	-	-	-	-	-	10	5,069
2	-	-	-	204	-	-	13	-	108	299	-	618	13,280
3	-	253	-	501	-	-	-	-	-	-	-	456	7,923
4	-	-	-	-	10,253	-	-	-	-	-	-	-	10,253
5	-	-	-	69	-	-	-	-	22	19	-	-	1,511
6	-	-	-	-	-	-	-	-	5	28	-	6	1,267
7	-	-	-	6	-	-	-	-	-	-	-	15	871
8	-	-	-	3	-	-	-	-	2	-	-	-	561
9	-	-	-	80	189	-	-	-	-	-	-	-	661
10	-	-	-	-	-	-	-	-	-	-	-	-	566
11	-	-	-	404	-	-	-	-	16	139	-	10	1,542
12	-	332	-	1,568	13,871	-	-	-	35	-	-	-	35,298
13	-	-	-	11	-	-	-	-	-	-	-	259	2,013
14	-	-	-	-	-	-	-	-	7	-	-	52	4,240
15	-	1,554	-	4,218	-	-	-	-	-	-	-	-	6,757
16	-	-	-	-	-	-	-	-	-	-	-	36	2,148
17	-	-	-	-	7,382	-	-	-	78	-	-	15	13,284
18	-	-	-	305	-	-	-	-	-	-	-	-	1,930
19	-	110	-	85	-	-	-	-	2	-	-	12	2,406
20	-	-	-	3,409	20,545	-	-	-	5	710	496	5	50,256
21	-	-	-	-	-	-	-	-	16	-	-	-	1,168
22	-	-	-	37	-	-	3	-	-	-	-	17	2,645
23	-	-	-	-	2,433	-	-	-	-	-	-	-	2,433
24	-	12	-	-	-	-	-	-	17	-	-	2	1,164
25	-	818	-	16	-	-	-	-	-	-	-	-	834
26	-	-	-	54	-	-	-	-	-	-	-	-	2,000
27	-	-	-	-	-	-	-	-	1	-	-	-	506
28	-	24	-	-	-	-	567	-	-	11	-	-	9,090
29	-	1	-	-	-	-	-	-	-	-	-	3	886
30	-	-	-	-	-	-	-	-	-	-	-	-	262
31	-	547	-	-	-	-	-	-	-	-	-	-	956
32	-	285	-	-	-	-	-	-	111	-	-	727	20,063
33	-	-	-	6,423	-	-	-	-	-	-	-	-	8,906
34	-	271	-	35	971	-	-	-	3	-	-	29	3,306
35	-	-	-	-	5,907	-	50	-	-	75	-	224	13,504
36	-	-	-	-	-	-	-	-	-	-	-	-	409
37	-	-	-	71	-	-	-	-	-	-	-	29	2,600
38	-	-	-	133	-	-	-	-	128	-	-	8	2,778
39	-	-	-	-	-	-	-	-	-	-	-	-	288
40	-	-	-	576	-	-	-	-	-	6	-	5	3,873
41	-	-	-	14	-	-	-	-	-	-	-	4	1,021

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PART II.—RECEIPTS other than from Loans—*continued.*

BURGH.	Assessments. For Water Supply Purposes. 1.	Assessments. All other Assessments. 2.	Assessments. Total Assessments. 3.	Customs, Market, and Slaughter-House Dues, and all other Dues. 4.	Fines and Fees. 5.	Imperial Subventions and Payments. (For details, *see* pp. 143-144.) From Local Taxation Account. 6.	Imperial Subventions and Payments. From Parliamentary Vote. 7.	Revenue from Property, Investments, and Common Good. 8.	Revenue from Ecclesiastical Property. 9.	
	£	£	£	£	£	£	£	£	£	
Largs,	1,017	1,868	2,885	–	66	270	–	67	–	1
Lasswade,	–	194	194	–	–	43	–	–	–	2
Lauder,	117	56	173	–	4	32	–	423	–	3
Laurencekirk,	125	301	426	94	16	79	–	170	–	4
Leith,	–	48,620	48,620	301	1,098	7,563	386	2,102	–	5
Lerwick,	367	1,508	1,875	57	41	167	82	–	–	6
Leslie, Town Council,	–	–	–	47	–	–	–	56	–	7
Leslie, Burgh Commissioners,	–	263	263	67	51	85	–	–	–	8
Leven,	1,446	1,259	2,705	45	8	219	–	5	–	9
Linlithgow, Town Council,	–	–	–	–	–	170	–	473	5	10
Linlithgow, Burgh Commissioners,	457	1,118	1,575	125	84	31	–	10	–	11
Loanhead,	281	805	1,086	–	–	125	–	–	–	12
Lochgelly,	888	375	1,263	64	100	157	–	34	–	13
Lochgilphead,	117	270	387	–	9	56	1	–	–	14
Lochmaben,	202	243	445	2	9	48	–	32	–	15
Lockerbie,	553	1,118	1,671	3	13	130	–	–	–	16
Lossiemouth,	686	676	1,362	–	22	133	5	43	–	17
Macduff,	274	1,138	1,412	–	17	135	1	250	–	18
Markinch,	–	554	554	1	–	66	–	39	–	19
Maxwelltown,*	–	1,561	1,561	–	27	262	32	7	–	20
Maybole,	602	1,753	2,355	33	54	234	–	123	–	21
Melrose,	866	1,043	1,909	–	18	163	..	54	–	22
Millport,	53	1,393	1,446	29	5	168	–	98	–	23
Millport, Gas Commissioners,	–	–	–	–	–	–	–	–	–	24
Milngavie,	364	435	799	18	25	141	–	86	–	25
Moffat,	364	1,019	1,383	59	20	148	–	199	–	26
Monifieth,	–	773	773	–	81	113	–	–	–	27
Montrose, Town Council,	–	–	–	–	–	601	–	4,028	–	28
Montrose, Burgh Commissioners,	203	5,047	5,250	222	91	451	54	–	–	29
Motherwell,	4,036	8,431	12,467	308	560	1,051	–	469	–	30
Musselburgh,	1,287	5,582	6,869	215	179	505	10	3,217	–	31
Nairn, Town Council,	–	–	–	17	–	–	–	509		32
Nairn, Burgh Commissioners,	374	2,037	2,411	117	35	205	14	–	–	33
Newburgh,	372	360	732	–	8	75	–	375	–	34
New Galloway,	53	62	115	–	–	16	–	15	–	35
Newmilns and Greenholm,	308	1,030	1,338	–	49	169	–	74	–	36
Newport,	–	1,623	1,623	–	4	201	–	–	–	37
Newton-Stewart,	582	904	1,486	64	10	114	3	–	–	38
North Berwick,	1,289	2,653	3,942	124	55	163	9	365	–	39
Oban,	1,693	5,046	6,739	293	85	444	25	371	–	40
Old Meldrum,	84	116	200	–	33	51	–	–	–	41

* The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.

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PART II.—RECEIPTS other than from Loans—*continued.*

	Sale of Buildings and other Heritable Property. 10.	From other Local Authorities. 11.	Baths and Wash-houses. 12.	Water Supply. 13.	Gas Supply. 14.	Electric Lighting. 15.	Lighting Stairs, and Cleansing and Lighting Private Courts. 16.	Tramways. 17.	Sale of Manure and Town Refuse. 18.	Private Improvement Expenses Recovered. 19.	Lodging Houses. 20.	All other Receipts. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	109	–	–	–	–	–	1	–	6	3,404
2	–	7	–	–	–	–	–	–	–	–	–	2	246
3	–	–	–	–	–	–	–	–	–	–	–	2	634
4	–	–	–	–	–	–	–	–	8	–	–	–	793
5	–	3,513	620	28	–	3,801	1,333	483	1,278	1,538	1,363	1,103	75,130
6	–	–	–	119	–	–	–	–	–	–	–	–	2,341
7	–	–	–	–	–	–	–	–	–	–	–	–	103
8	–	–	–	–	–	–	–	–	–	–	–	–	466
9	–	–	–	485	–	–	–	–	–	–	–	4	3,471
10	–	26	–	–	–	–	–	–	–	–	–	18	692
11	–	–	–	333	–	–	–	–	–	2	–	44	2,204
12	–	10	–	18	5	–	–	–	27	–	–	7	1,278
13	–	50	–	71	–	–	–	–	–	–	–	18	1,757
14	–	–	–	–	–	–	–	–	–	17	–	3	473
15	–	–	–	1	–	–	–	–	3	–	–	–	540
16	–	–	–	116	1,328	–	–	–	2	–	–	27	3,290
17	–	–	–	18	–	–	–	–	61	729	–	4	2,377
18	–	–	–	–	–	–	–	–	–	–	–	16	1,331
19	–	–	–	–	–	–	–	–	2	101	–	17	780
20	–	–	–	–	–	–	–	–	16	–	–	–	1,905
21	261	–	–	230	–	–	–	–	23	–	–	101	3,153
22	–	–	–	–	–	–	–	–	–	13	–	2	2,159
23	–	–	–	–	–	–	–	–	9	16	–	–	1,771
24	–	–	–	–	1,177	–	–	–	–	–	–	–	1,177
25	–	–	–	70	37	–	–	–	–	33	–	5	1,214
26	–	–	–	28	–	–	–	–	12	–	–	19	1,868
27	–	–	–	–	–	–	–	–	106	–	–	–	1,073
28	–	–	–	–	–	–	–	–	–	–	–	–	4,629
29	–	699	–	1,053	–	–	–	–	435	–	–	168	8,423
30	650	300	–	2,015	–	–	174	–	62	898	–	116	19,070
31	–	219	–	735	–	–	3	–	4	–	–	138	12,094
32	–	–	–	–	–	–	–	–	–	–	–	4	530
33	–	–	–	305	–	–	–	–	45	–	–	131	3,263
34	–	–	–	–	–	–	–	–	21	–	–	–	1,211
35	–	–	–	–	–	–	–	–	–	–	–	–	146
36	–	130	–	43	–	–	–	–	13	–	–	12	1,828
37	–	–	–	–	–	–	–	–	1	–	–	–	1,829
38	–	–	–	–	–	–	–	–	–	–	–	3	1,680
39	–	1,023	–	728	3,121	–	–	–	40	–	–	123	9,693
40	–	–	–	173	–	–	–	–	–	171	–	25	8,326
41	–	–	–	–	–	–	–	–	–	–	–	–	284

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PART II.—RECEIPTS other than from Loans—*continued.*

BURGH.	Assessments. For Water Supply Purposes. 1.	Assessments. All other Assessments. 2.	Assessments. Total Assessments. 3.	Customs, Market, and Slaughter-House Dues, and all other Dues. 4.	Fines and Fees. 5.	Imperial Subventions and Payments. (For details, *see* pp. 145-146.) From Local Taxation Account. 6.	Imperial Subventions and Payments. From Parliamentary Vote. 7.	Revenue from Property, Investments, and Common Good. 8.	Revenue from Ecclesiastical Property. 9.	
	£	£	£	£	£	£	£	£	£	
Paisley, Town Council,	6,834	15,810	22,644	188	–	3,327	–	9,572	28	1
Paisley, Burgh Commissioners,	–	30,762	30,762	1,290	877	3,228	197	800	–	2
Partick,	–	23,486	23,486	988	825	4,841	53	767	–	3
Peebles, Town Council,	–	–	–	–	40	–	–	693	34	4
Peebles, Burgh Commissioners,	594	2,453	3,047	123	–	264	7	–	–	5
Peebles, Gas Commissioners,	–	–	–	–	–	–	–	–	–	6
Penicuik,	320	642	962	1	–	148	–	7	–	7
Perth, Town Council,	–	1,868	1,868	646	–	36	43	6,071	382	8
Perth, Burgh Commissioners,	–	17,360	17,360	861	331	3,292	427	2,138	–	9
Perth, Water Commissioners,	3,716	–	3,716	–	–	–	13	–	–	10
Perth, Gas Commissioners,	–	–	–	–	–	–	–	–	–	11
Perth, Public Library Committee,	–	652	652	–	–	–	–	–	–	12
Peterhead, Town Council,	–	102	102	2	17	–	1	–	–	13
Peterhead, Burgh Commissioners,	1,427	4,015	5,442	–	59	548	45	4	–	14
Peterhead, Gas Commissioners,	–	–	–	–	–	–		–	–	15
Peterhead, Public Library Committee,	–	139	139	–	–	–	–	–	–	16
Pittenweem,	373	355	728	38	2	81	–	263	6	17
Pollokshaws,	–	3,851	3,851	4	306	511	–	324	–	18
Port-Glasgow,	1,292	5,178	6,470	221	364	708	6	832	75	19
Portsoy,	319	152	471	–	1	74	–	–	–	20
Prestonpans,	257	393	650	–		65	–	82	–	21
Pulteneytown,	904	185	1,089	–	58	226	–	–	–	22
Queensferry,	151	606	757	60	78	111	–	10	–	23
Rattray,	–	282	282	–	–	84	–	–	–	24
Renfrew,	–	3,406	3,406	27	158	746	9	5,932	15	25
Rosehearty,	109	91	200	9	–	48	–	–	–	26
Rothes,	104	596	700	–	19	71	–	–	–	27
Rothesay,	843	6,780	7,623	265	173	999	104	1,260	–	28
Rutherglen,	–	4,987	4,987	48	178	694	–	–	–	29
St Andrews,	1,384	5,692	7,076	235	58	460	14	1,341	54	30
Saltcoats,	1,349	2,244	3,593	103	117	357	–	634	–	31
Sanquhar,	–	168	168	39	4	59	–	156	–	32
Selkirk, Town Council,	–	–	–	46	–	–	–	1,734	32	33
Selkirk, Burgh Commissioners,	996	2,730	3,726	92	20	309	10	–	–	34
Stewarton,	479	382	861	12	10	108	–	–	–	35
Stirling, Town Council,	–	1,074	1,074	1,424	–	–	32	2,165	154	36
Stirling, Burgh Commissioners,	–	5,845	5,845	–	172	1,590	183	69	–	37
Stirling, Water Commissioners,	2,479	–	2,479	–	–	–	6	–	–	38
Stirling, Public Health Local Authority,	–	463	463	–	–	45	–	–	–	39
Stonehaven,	607	815	1,422	7	55	204	8	–	–	40
Stornoway,	219	1,008	1,227	–	31	197	14	14	–	1

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PART II.—RECEIPTS other than from Loans—*continued.*

	Sale of Buildings and other Heritable Property. 10.	From other Local Authorities. 11.	Baths and Wash-houses. 12.	Water Supply. 13.	Gas Supply. 14.	Electric Lighting. 15.	Lighting Stairs, and Cleansing and Lighting Private Courts. 16.	Tramways. 17.	Sale of Manure and Town Refuse. 18.	Private Improvement Expenses Recovered. 19.	Lodging Houses. 20.	All other Receipts. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	17,292	49,514	1,308	430	–	–	–	–	–	104,303
2	–	–	1,030	–	–	–	–	–	620	1,654	–	427	40,885
3	–	–	–	–	–	–	2,596	–	–	4,292	–	67	37,915
4	–	–	–	51	–	–	–	–	–	–	–	–	818
5	–	–	–	30	–	–	–	–	–	300	–	137	3,908
6	–	168	–	–	4,075	–	–	–	–	–	–	–	4,238
7	–	–	–	–	–	–	–	–	–	–	–	–	1,118
8	–	–	–	–	–	–	–	–	–	–	–	79	9,125
9	268	4,355	155	–	–	–	124	–	716	1,319	–	1,236	32,582
10	–	–	–	2,793	–	–	–	–	–	–	–	–	6,522
11	–	236	–	–	27,391	–	–	–	–	–	–	–	27,627
12	–	169	–	–	–	–	–	–	–	–	–	196	1,017
13	–	179	–	–	–	–	–	–	–	–	–	13	314
14	–	–	226	96	–	–	–	–	168	–	165	3	6,756
15	–	–	–	–	4,381	–	–	–	–	–	–	–	4,381
16	–	40	–	–	–	–	–	–	–	–	–	64	243
17	–	–	–	–	–	–	–	–	34	–	–	23	1,175
18	–	–	–	–	–	–	448	–	2	39	–	12	5,497
19	–	5	446	2,170	6,654	–	422	*a* 1,500	60	5	–	538	20,476
20	–	–	–	–	289	–	–	–	5	3	–	2	845
21	–	–	–	3	–	–	–	–	–	–	–	–	800
22	–	61	–	24	–	–	–	–	–	–	–	2	1,460
23	–	21	229	259	–	–	–	–	–	–	–	3	1,528
24	–	–	–	–	–	–	–		10	7	–	19	402
25	78	–	–	–	4,446	–	–	–	3	58	–	–	14,878
26	–	–	–	–	–	–	–	–	–	–	–	–	257
27	–	–	–	–	–	–	–	–	–	–	–	3	793
28	–	175	82	3,052	10,099	–	178	–	–	–	–	140	24,150
29	–	–	–	–	–	–	39	–	32	297	–	–	6,275
30	–	–	–	118	–	–	–	–	47	–	–	7	9,410
31	–	–	–	–	–	–	–	–	7	–	–	–	4,811
32	–	–	–	–	–	–	–	–	–	–	–	–	426
33	–	–	–	–	–	–	–	–	–	–	–	–	1,812
34	–	454	–	169	–	–	–	–	–	11	–	35	4,826
35	–	34	–	–	–	–	–	–	–	–	–	8	1,033
36	–	–	–	–	–	–	–	–	–	–	–	52	4,901
37	–	–	–	–	–	–	–	–	–	1,408	–	201	9,468
38	–	–	–	2,510	–	–	–	–	–	–	–	–	4,995
39	–	–	–	–	–	–	–	–	–	–	–	73	581
40		50	–	57	–	–	–	–	157	–	122	12	2,094
41	–	59	–	203	–	–	–	–	–	–	–	9	1,754

a This was received from the Greenock and Port-Glasgow Tramways Company for the privilege of working their system in the Burgh.

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PART II.—RECEIPTS other than from Loans—*continued.*

BURGH.	Assessments. For Water Supply Purposes. 1.	Assessments. All other Assessments. 2.	Assessments. Total Assessments. 3.	Customs, Market, and Slaughter-House Dues, and all other Dues. 4.	Fines and Fees. 5.	Imperial Subventions and Payments. (For details, *see* p. 146.) From Local Taxation Account. 6.	Imperial Subventions and Payments. From Parliamentary Vote. 7.	Revenue from Property, Investments, and Common Good. 8.	Revenue from Ecclesiastical Property. 9.	
	£	£	£	£	£	£	£	£	£	
Stranraer,	888	2,027	2,915	190	45	304	24	251	–	1
Stromness,	439	444	883	64	5	68	–	28	–	2
Tain,	–	261	261	98	10	82	–	437	–	3
Tayport,	–	926	926	–	9	160	1	48	–	4
Thurso,	895	1,223	2,118	149	7	178	–	4	–	5
Tillicoultry,	–	1,155	1,155	–	–	150	–	476	–	6
Tobermory,	258	278	536	–	1	51	–	–	–	7
Tranent,	420	238	658	–	35	86	–	–	–	8
Troon,	1,162	3,127	4,289	67	51	285	6	–	–	9
Turriff,	–	463	463	34	17	96	2	–	–	10
Water of Leith Purification Commissioners,	–	–	–	–	–	–	–	–	–	11
Whitburn,	17	90	107	–	–	41	–	–	–	12
Whithorn,	–	314	314	–	–	57	–	9	–	13
Wick,	521	1,055	1,576	55	35	160	–	127	–	14
Wigtown,	–	265	265	–	–	82	8	421	4	15
Wishaw,	2,898	2,119	5,017	450	447	638	–	38	–	16
Total,	308,459	1,731,800	2,040,259	103,269	52,219	269,800	20,629	259,825	6,698	

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PART II.—RECEIPTS other than from Loans—*continued.*

	Sale of Buildings and other Heritable Property. 10.	From other Local Authorities. 11.	Baths and Wash-houses. 12.	Water Supply. 13.	Gas Supply. 14.	Electric Lighting. 15.	Lighting Stairs, and Cleansing and Lighting Private Courts. 16.	Tramways. 17.	Sale of Manure and Town Refuse. 18.	Private Improvement Expenses Recovered. 19.	Lodging Houses. 20.	All other Receipts. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	-	1	-	2	3,732
2	-	-	-	-	-	-	-	-	-	-	-	-	1,048
3	-	-	-	122	947	-	-	-	20	-	-	-	1,977
4	-	42	-	-	-	-	-	-	-	72	-	21	1,279
5	-	-	-	-	-	-	-	-	-	-	-	-	2,456
6	-	-	-	-	-	-	-	-	-	-	-	18	1,799
7	-	-	-	20	-	-	-	-	-	-	-	-	608
8	-	-	-	373	-	-	-	-	-	-	-	63	1,215
9	-	-	-	117	1,821	-	-	-	-	-	-	10	
10	-	-	-	31	-	-	-	-	-	-	-	6	649
11	-	13,609	-	-	-	-	-	-	-	-	-	1,014	14,623
12	-	-	-	20	-	-	-	-	-	-	-	-	168
13	-	-	-	-	-	-	-	-	1	-	-	-	381
14	-	-	-	95	-	-	-	-	-	-	-	-	2,048
15	-	-	-	-	-	-	-	-	-	-	-	-	780
16	-	227	-	548	6,930	-	51	-	255	1,079	-	1,840	17,020
	49,122	67,801	25,421	324,709	1,611,277	155,039	48,231	548,503	46,315	40,476	21,126	68,137	5,758,856

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PART III.—PARTICULARS relative to PAYMENTS to Burgh Authorities out of Local Taxation (Scotland) Account and Votes of Parliament during the Year ended 15th May 1900.

BURGHS.	From SCOTTISH OFFICE out of Local Taxation (Scotland) Account.							From HER MAJESTY'S TREASURY, or other Government Departments, out of Votes.					
	Roads Grant, 52 & 53 Vict. c. 50 s. 22(2). 1.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50 s. 22 (3) & 61 & 62 Vict. c. 56 s. 2 (2). 2.	Medical Officers Grant, 53 & 54 Vict. c. 60 s. 2 (iii.) (a). 3.	"Residue Grant," 53 & 54 Vict. c. 60 s. 2 (iii.) (b). 4.	"Equivalent Grant," 55 & 56 Vict. c. 51 s. 2 (5). 5.	Land Tax redeemed by the Burgh, 59 & 60 Vict. c. 37 s. 4 (1). 6.	TOTAL. 7.	Criminal Prosecutions 8.	Erection and Maintenance of Sheriff Court Buildings. 9.	Maintenance and Removal of Prisoners. 10.	Grant in lieu of Rates on Government Property. 11.	Other Grants. 12.	TOTAL. 13.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Aberchirder,	-	-	3	5	30	-	38	-	-	-	-	-	-
Aberdeen,	350	5,689	312	1,886	4,657	6	12,900	-	-	110	477	-	587
Aberfeldy,	14	-	4	21	54	-	93	-	-	-	2	-	2
Aberlour,	-	-	3	7	29	-	39	-	-	-	-	-	-
Abernethy,	-	-	3	5	22	-	30	-	-	-	-	-	-
Airdrie,	73	759	57	151	556	-	1,596	-	-	58	16	-	74
Alloa,	85	418	12	141	377	-	1,033	-	-	55	24	-	79
Alva,	13	-	4	33	143	-	193	-	-	-	-	-	-
Alva, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Alyth,	-	-	8	23	72	-	103	-	-	-	-	-	-
Annan, Town Council,	-	-	-	55	111	-	166	-	-	-	-	-	-
Annan, Burgh Commissioners,	12	-	10	-	-	-	22	-	-	-	5	-	5
Anstruther,, Easter,	2	-	5	13	38	-	58	-	-	-	-	-	-
Anstruther,, Wester,	-	-	2	7	16	-	25	-	-	-	-	-	-
Arbroath, Town Council,	-	-	-	297	675	-	972	-	15	-	-	-	15
Arbroath, Burgh Commissioners,	41	710	35	-	-	1	787	-	-		18	-	29
Arbroath, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Ardrossan,	25	-	28	111	233	-	397	-	-	-	6	-	6
Armadale,	-	-	6	17	83	-	106	-	-	-	-	-	-
Auchterarder,	-	-	2	22	76	-	100	-	-	-	1	-	1
Auchtermuchty, Town Council,	-	-	2	8	19	-	29	-	-	-	-	-	-
Auchtermuchty, Burgh Commissioners,	1	-	-	-	-	-	1	-	-	-	-	-	-
Ayr,	87	1,192	91	424	984	27	2,805	-	-	-	167	-	167
Ballater,	-	-	4	17	39	-	60	-	-	-	18	-	18
Banchory,	-	-	5	23	55	-	83	-	-	-	-	-	-
Banff, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Banff, Burgh Commissioners,	19		16	34	117	-	186	-	-	-	17	-	17
Barrhead,	66	-	31	72	247	-	416	-	-	-	-	-	-
Bathgate,	25	-	13	42	155	-	235	-	-	-	-	-	-
Biggar,	8	-	7	15	45	-	75	-	-	-	-	-	-
Blairgowrie,	-	-	22	41	121	-	184	-	-	-	-	-	-
Bo'ness,	-	-	35	93	201	1	330	-	-	-	-	-	-
Bonnyrigg,	25	-	4	28	82	-	139	-	-	-	-	-	-
Brechin,	21	300	10	90	283	14	718	-	-	10	1	-	11
Bridge of Allan,	34	-	12	61	134	-	241	-	-	-	3	-	3
Broughty Ferry,	18	387	23	153	355	-	936	-	-	4	35	* 53	92
Buckhaven, Methil, and Innerleven,	15	-	11	47	134	-	207	-	-	-	-	-	-
Buckie,	24	-	12	37	160	-	233	-	-	-	5	-	5
Burghead,	-	-	7	10	46	-	63	-	-	-	9	-	9

* War Department—Rent of Castle Green.

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PART III.—PARTICULARS relative to PAYMENTS to Burgh Authorities out of Local Taxation (Scotland) Account and Votes of Parliament during the Year ended 15th May 1900—*continued.*

BURGHS.	From SCOTTISH OFFICE out of Local Taxation (Scotland) Account.							From HER MAJESTY'S TREASURY, or other Government Departments, out of Votes.					
	Roads Grant, 52 & 53 Vict. c. 50 s. 22 (2). 1.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50 s. 22 (3) & 61 & 62 Vict. c. 56 s. 2 (2). 2.	Medical Officers Grant, 53 & 54 Vict. c. 60 s. 2 (iii.) (a). 3.	"Residue Grant," 53 & 54 Vict. c. 60 s. 2 (iii.) (b). 4.	"Equivalent Grant," 55 & 56 Vict. c. 51 s. 2 (5). 5.	Land Tax redeemed by the Burgh, 59 & 60 Vict. c. 37 s. 4 (1). 6.	TOTAL. 7.	Criminal Prosecutions. 8.	Erection and Maintenance of Sheriff Court Buildings. 9.	Maintenance and Removal of Prisoners. 10.	Grant in lieu of Rates on Government Property. 11.	Other Grants. 12.	TOTAL. 13.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Burntisland,	13	-	8	72	183	-	276	-	-	-	11	-	11
Burntisland, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Burntisland, Cemetery Board,	-	-	-	-	-	-	-	-	-	-	-	-	-
Callander,	-	-	8	28	63	-	99	-	-	-	-	-	-
Campbeltown,	62	-	20	122	257	-	461	-	-	-	19	-	19
Carnoustie,	19	-	26	61	152	-	258	-	-	-	6	-	6
Castle-Douglas,	-	-	4	44	108	-	156	-	-	-	-	-	-
Clydebank,	116	-	59	230	463	-	868	-	-	-	-	-	-
Coatbridge,	62	1,178	78	412	1,073	-	2,803	-	-	128	13	-	141
Cockenzie,	-	-	4	10	43	-	57	-	-	-	-	-	-
Coldstream,	-	-	8	16	49	-	73	-	-	-	-	-	-
Coupar Angus,	-	-	3	21	66	-	90	-	-	-	-	-	-
Cove and Kilcreggan,	-	-	8	31	54	-	93	-	-	-	-	-	-
Cowdenbeath,	24	-	9	34	124	-	191	-	-	-	-	-	-
Crail,	7	-	5	14	38	-	64	-	-	-	-	-	-
Crieff,	66	-	24	82	192	-	364	-	-	-	6	-	6
Cromarty,	2	-	4	7	35	-	48	-	-	-	-	-	-
Cullen,	4	-	6	12	56	-	78	-	-	-	-	-	-
Culross,	3	-	9	4	13	-	29	-	-	-	-	-	-
Cumnock and Holmhead,	8	-	8	25	91	-	132	-	-	-	1	-	1
Cupar, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Cupar, Burgh Commissioners,	12	-	18	62	166	-	258	-	-	-	38	-	38
Dalbeattie,	23	-	4	25	92	-	144	-	-	-	-	-	-
Dalkeith,	41	-	27	86	237	-	391	-	-	5	-	-	5
Darvel,	12	-	4	18	62	-	96	-	-	-	-	-	-
Denny and Dunipace,	-	-	9	29	117	-	155	-	-	-	-	-	-
Denny and Dunipace, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Dingwall,	10	-	5	30	81	-	126	-	-	-	7	-	7
Dollar,	10	-	3	22	61	-	96	-	-	-	-	-	-
Dornoch,	1	-	4	8	19	-	32	-	-	-	2	-	2
Doune,	-	-	3	10	30	-	43	-	-	-	-	-	-
Dufftown,	10	-	7	14	46	-	77	-	-	-	-	-	-
Dumbarton,	54	665	39	239	517		1,514	-	-	-	-	-	-
Dumbarton, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Dumfries, Town Council,	-	-	-	236	443	115	794	-	-	-	-	-	-
Dumfries, Burgh Commissioners,	15	497	57	-	-	-	569	-	-	8	73	-	81
Dumfries and Maxwelltown Water Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Dumfries, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Dunbar,	18	-	12	56	136	3	225	-	-	-	42	-	42
Dunblane,	-	-	2	34	83	-	119	-	-	-	3	-	3
Dundee, Town Council,	-	-	-	2,613	-	10	2,623	-	-	-	-	-	-

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PART III.—PARTICULARS relative to PAYMENTS to Burgh Authorities out of Local Taxation (Scotland) Account and Votes of Parliament during the Year ended 15th May 1900—*continued.*

BURGHS.	From SCOTTISH OFFICE out of Local Taxation (Scotland) Account.							From HER MAJESTY'S TREASURY, or other Government Departments, out of Votes.					
	Roads Grant, 52 & 53 Vict. c. 50 s. 22 (2). 1.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50 s. 22 (3) & 61 & 62 Vict. c. 56 s. 2 (2). 2.	Medical Officers Grant, 53 & 54 Vict. c. 60 s. 2 (iii.) (a). 3.	"Residue Grant," 53 & 54 Vict. c. 60 s. 2 (iii.) (b). 4.	"Equivalent Grant," 55 & 56 Vict. c. 51 s. 2 (5). 5.	Land Tax redeemed by the Burgh, 59 & 60 Vict. c. 57 s. 4 (1). 6.	TOTAL. 7.	Criminal Prosecutions. 8.	Erection and Maintenance of Sheriff Court Buildings. 9.	Maintenance and Removal of Prisoners. 10.	Grant in lieu of Rates on Government Property. 11.	Other Grants. 12.	TOTAL. 13.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Dundee, Burgh Commissioners	341	7,392	385	-	5,540	-	13,658	-	-	-	374	*75	449
and Water Commissioners,													
Dundee, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Dunfermline,	21	662	51	223	648	-	1,605	-	-	19	-	-	19
Dunoon,	69	-	18	160	288	-	535	-	-	-	-	-	-
Duns,	9	-	9	27	75	-	120	-	-	-	3	-	3
Dysart,†	23	-	9	177	206	-	415	-	-	-	-	-	-
Earlsferry,	-	-	2	7	14	-	23	-	-	-	-	-	-
East Linton,	-	-	4	8	27	-	39	-	-	-	-	-	-
Edinburgh,	583	21,100	353	8,342	13,112	647	44,137	424	-	131	3,089	-	3,644
Edinburgh and District Water Trust,‡	-	-	-	-	-	-	-	-	-	-	320	-	320
Edinburgh and Leith Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Elgin,	67	-	27	101	271	9	475	-	-	-	-	-	-
Elie,	-	-	3	18	35	-	56	-	-	-	-	-	-
Ellon,	17	-	7	15	42	-	81	-	-	-	-	-	-
Eyemouth,	3	-	6	17	71	-	97	-	-	-	-	-	-
Falkirk,§	67	-	47	198	573	-	885	-	-	-	38	-	38
Falkirk and Larbert Water Commissioners,‖	-	-	-	-	-	-	-	-	-	-	-	-	-
Falkirk, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Falkland,	4	-	4	8	28	-	44	-	-	-	-	-	-
Forfar,	18	351	16	109	366	-	860	-	-	-	-	-	-
Forres, Town Council,	-	-	-	57	122	-	179	-	-	-	-	-	-
Forres, Burgh Commissioners,	19	-	11	-	-	-	30	-	-	-	5	-	5
Fortrose,	4	-	5	12	31	-	52	-	-	-	-	-	-
Fort-William,	10	-	6	33	75	-	124	-	-	-	12	-	12
Fraserburgh,	28	-	8	92	255	-	383	-	-	-	-	-	-
Galashiels,	33	479	14	177	548	-	1,251	-	-	44	28	-	72
Galston,	10	-	7	24	113	-	154	-	-	-	-	-	-
Gatehouse,	-	-	1	9	35	-	45	-	-	-	-	-	-
Girvan,	34	-	20	43	130	-	227	-	-	-	-	-	-
Glasgow, Town Council,	-	-	-	12,128	27,039	-	39,167	-	-	-	-	*145	145
Glasgow, Burgh Commissioners,	1,250	51,170	635	-	-	124	53,179	-	-	1,856	2,141	-	3,997
Glasgow, Water Commissioners¶	-	-	-	-	-	-	-	-	-	-	-	-	-
Glasgow, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Glasgow, Court House Commissioners,‖	-	-	-	-	-	-	-	-	7,728	-	-	-	7,728
Glasgow Juvenile Delinquency Commissioners,‖	-	-	-	-	-	-	-	-	-	-	-	-	-
Gourock,	27	-	36	101	205	-	369	-	-	-	8	-	8
Govan,	95	3,593	118	854	2,209	-	6,869	-	-	132	10	-	142
Grangemouth,	21	-	18	126	272	3	440	-	-	-	9	-	9
Grantown,	-	-	8	20	53	-	81	-	-	-	-	-	-
Greenock,	53	3,096	136	1,219	2,212	-	6,716	-	-	167	-	-	167
Haddington,	13	-	15	60	121	3	212	-	-	-	13	-	13
Hamilton,	105	1,127	70	337	883	-	2,522	-	-	43	-	-	43

* From Department of Science and Art, South Kensington.
† The Burgh of Dysart is comprised in the Kirkcaldy and Dysart Water Supply District.
‡ For area comprised in the Edinburgh and District Water Trust, *vide* footnote (†) to page 258.
§ The Burgh of Falkirk is comprised in the Falkirk and Larbert Water Supply District.
‖ This is the first return from this Authority.
¶ For area comprised within Glasgow Water Supply District *vide* footnote (‡) to page 283.

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PART III.—PARTICULARS relative to PAYMENTS to Burgh Authorities out of Local Taxation (Scotland) Account and Votes of Parliament during the Year ended 15th May 1900—*continued.*

BURGHS.	From SCOTTISH OFFICE out of Local Taxation (Scotland) Account.							From HER MAJESTY'S TREASURY, or other Government Departments, out of Votes.					
	Roads Grant, 52 & 53 Vict. c. 50 s. 22 (2). 1.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50 s. 22 (3) & 61 & 62 Vict. c. 56 s. 2 (2). 2.	Medical Officers Grant, 53 & 54 Vict. c. 60 s. 2 (iii.) (a). 3.	"Residue Grant," 53 & 54 Vict. c. 60 s. 2 (iii.) (b). 4.	"Equivalent Grant," 55 & 56 Vict. c. 51 s. 2 (5). 5	Land Tax redeemed by the Burgh, 59 & 60 Vict. c. 37 s. 4 (1). 6.	TOTAL. 7.	Criminal Prosecutions. 8.	Erection and Maintenance of Sheriff Court Buildings. 9.	Maintenance and Removal of Prisoners. 10.	Grant in lieu of Rates on Government Property. 11.	Other Grants. 12.	TOTAL. 13.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Hawick, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Hawick, Burgh Commissioners,	79	569	20	196	610	-	1,474	-	-	99	12	-	111
Helensburgh,	47	-	46	174	367	-	634	-	-	-	-	-	-
Helensburgh, Gas Commissioners,*	-	-	-	-	-	-	-	-	-	-	-	-	-
Huntly,	5	-	7	28	108	-	148	-	-	-	-	-	-
Innerleithen,	11	-	8	30	84	-	133	-	-	-	-	-	-
Inveraray,	-	-	22	8	20	-	50	-	-	-	4	-	4
Inverbervie,	2	-	2	13	34	-	51	-	-	-	-	-	-
Invergordon,	-	-	4	10	34	-	48	-	-	-	-	-	-
Inverkeithing, Town Council,	-	-	-	-	91	-	91	-	-	-	-	-	-
Inverkeithing, Burgh Commissioners,	3	-	3	55	-	-	61	-	-	-	-	-	-
Inverness,	112	764	57	300	730	7	1,970	-	-	-	158	-	158
Inverurie,	20	-	9	31	81	-	141	-	-	-	-	-	-
Irvine,	20	-	20	104	301	6	451	-	-	-	-	-	-
Irvine, Water Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Jedburgh,	28	-	10	40	95	-	173	-	-	-	16	-	16
Johnstone,	27	420	23	94	301	-	865	-	-	-	5	-	5
Keith,	39	-	18	38	137	-	232	-	-	-	-	-	-
Kelso,	-	-	16	65	158	-	239	-	-	-	5	-	5
Kilmarnock,	103	1,120	49	414	879	-	2,565	-	-	71	26	-	97
Kilrenny,	3	-	4	13	67	-	87	-	-	-	-	-	-
Kilsyth,	6	-	10	40	167	-	223	-	-	-	-	-	-
Kilsyth, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Kilwinning,	-	-	8	32	113	-	153	-	-	-	-	-	-
Kilwinning, Special Water Supply District,†	-	-	-	-	-	-	-	-	-	-	-	-	-
Kinghorn,	13	-	8	23	67	-	111	-	-	-	11	-	11
Kingussie,	3	-	5	14	30	-	52	-	-	-	1	-	1
Kinning Park,	8	536	55	166	464	-	1,229	-	-	7	-	-	7
Kinross,	9	-	3	19	59	-	90	-	-	-	-	-	-
Kintore,	-	-	2	7	22	-	31	-	-	-	-	-	-
Kirkcaldy, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Kirkcaldy, Burgh Commissioners,	175	910	63	354	949	-	2,451	-	-	26	13	-	39
Kirkcaldy and Dysart Water Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Kirkcudbright,	13	-	4	26	80	-	123	-	-	-	7	-	7
Kirkintilloch,	48	-	19	93	293	-	453	-	-	-	-	-	-
Kirkwall, Town Council,	-	-	-	-	-	5	5	-	-	-	-	-	-
Kirkwall, Burgh Commissioners,	18	-	3	38	122	-	181	-	-	-	27	-	27
Kirriemuir,	37	-	5	37	98	-	177	-	-	-	-	-	-
Ladybank,	8	-	4	10	36	-	58	-	-	-	2	-	2
Lanark,	10	-	10	57	134	1	212	-	-	-	8	-	8
Langholm,	7	-	4	34	109	-	154	-	-	-	-	-	.
Largs,	46	-	17	67	140	-	270	-	-	-	-	-	.

* This is the first Return from this Authority.
† *Vide* note (‡) to page 118 regarding the area, &c., of the Kilwinning Special Water Supply District.

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PART III.—PARTICULARS relative to PAYMENTS to Burgh Authorities out of Local Taxation (Scotland) Account and Votes of Parliament during the Year ended 15th May 1900—*continued.*

BURGHS.	From SCOTTISH OFFICE out of Local Taxation (Scotland) Account.							From HER MAJESTY'S TREASURY, or other Government Departments, out of Votes.					
	Roads Grant, 52 & 53 Vict. c. 50 s. 22 (2). 1.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50 s. 22 (3) & 61 & 62 Vict. c. 56 s. 2 (2).* 2.	Medical Officers Grant, 53 & 54 Vict. c. 60 s. 2 (iii.) (a). 3.	"Residue Grant," 53 & 54 Vict. c. 60 s. 2 (iii.) (b). 4.	"Equivalent Grant," 55 & 56 Vict. c. 51 s. 2 (5). 5.	Land Tax redeemed by the Burgh, 59 & 60 Vict. c. 37 s. 4 (1). 6.	TOTAL. 7.	Criminal Prosecutions. 8.	Erection and Maintenance of Sheriff Court Buildings. 9.	Maintenance and Removal of Prisoners. 10.	Grant in lieu of Rates on Government Property. 11.	Other Grants. 12.	TOTAL. 13.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Lasswade,	-	-	2	10	31	-	43	-	-	-	-	-	-
Lauder,	1	-	2	8	21	-	32	-	-	-	-	-	-
Laurencekirk,	14	-	-	17	48	-	79	-	-	-	-	-	-
Leith,	289	3,123	220	1,198	2,738	-	7,563	-	-	66	320	-	386
Lerwick,	-	-	12	36	119	-	167	-	-	-	82	-	82
Leslie, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Leslie, Burgh Commissioners	-	-	7	16	62	-	85	-	-	-	-	-	-
Leven,	5	-	29	49	136	-	219	-	-	-	-	-	-
Linlithgow, Town Council,	-	-		50	119	1	170	-	-	-	-	-	-
Linlithgow, Burgh Commissioners,	14	-	17	-	-	-	31	-	-	-	-	-	-
Loanhead,	-	-	8	24	93	-	125	-	-	-	-	-	-
Lochgelly,	-	-	22	24	111	-	157	-	-	-	-	-	-
Lochgilphead,	-	-	4	12	40	-	56	-	-	-	1	-	1
Lochmaben,	4	-	4	9	31	-	48	-	-	-	-	-	-
Lockerbie,	14	-	-	32	84	-	130	-	-	-	-	-	-
Lossiemouth,	11	-	9	20	93	-	133	-	-	-	5	-	5
Macduff,	8	-	3	23	101	-	135	-	-	-	1	-	1
Markinch,	-	-	7	15	44	-	66	-	-	-	-		-
Maxwelltown,*	28	-	12	57	165	-	262	-	-	-	32	-	32
Maybole,	23	-	15	40	156	-	234	-	-	-	-	-	-
Melrose,	34	-	15	36	78	-	163	-	-	-	-	-	-
Millport,	17	-	10	50	91	-	168	-	-	-	-	-	-
Millport, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Milngavie,	-	-	8	33	100	-	141	-	-	-	-	-	-
Moffat,	9	-	5	41	93	-	148	-	-	-	-	-	-
Monifieth,	8	-	12	24	69	-	113	-	-	-	-	-	-
Montrose, Town Council,	-	-	-	186	400	15	601	-	-	-	-	-	-
Montrose, Burgh Commissioners,	12	417	22	-	-	-	451	-	-	54	-	-	54
Motherwell,	74	-	51	257	669	-	1,051	-	-	-	-	-	-
Musselburgh,	55	-	43	107	300	-	505	-	-	7	3	-	10
Nairn, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Nairn, Burgh Commissioners,	20	-	10	44	131	-	205	-	-	-	14	-	14
Newburgh	4	-	7	12	52	-	75	-	-	-	-	-	-
New Galloway,	1	-	1	3	11	-	16	-	-	-	-	-	-
Newmilns and Greenholm,	20	-	10	30	109	-	169	-	-	-	-	-	-
Newport,	15	-	9	59	118	-	201	-	-	-	-	-	-
Newton-Stewart	6	-	5	26	77	-	114	-	-	-	3	-	3
North Berwick	30	-	16	42	75	-	163	-	-	-	9	-	9
Oban,	66	-	46	109	223	-	444	-	-	-	25	-	25
Old Meldrum,	-		4	10	37	-	51	-	-	-	-	-	-

* The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.

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PART III.—PARTICULARS relative to PAYMENTS to Burgh Authorities out of Local Taxation (Scotland) Account and Votes of Parliament during the Year ended 15th May 1900—*continued.*

BURGHS.	From SCOTTISH OFFICE out of Local Taxation (Scotland) Account.							From HER MAJESTY'S TREASURY, or other Government Departments, out of Votes.					
	Roads Grant, 52 & 53 Vict. c. 50 s. 22 (2). 1.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50 s. 22 (3) & 61 & 62 Vict. c. 56 s. 2 (2). 2.	Medical Officers Grant, 53 & 54 Vict. c. 60 s. 2 (iii.) (a). 3.	"Residue Grant," 53 & 54 Vict. c. 60 s. 2 (iii.) (b). 4.	"Equivalent Grant," 55 & 56 Vict. c. 51 s. 2 (5). 5.	Land Tax redeemed by the Burgh, 59 & 60 Vict. c. 37 s. 4 (1). 6.	TOTAL. 7.	Criminal Prosecutions. 8.	Erection and Maintenance of Sheriff Court Buildings. 9.	Maintenance and Removal of Prisoners. 10.	Grant in lieu of Rates on Government Property. 11.	Other Grants. 12.	TOTAL. 13
	£	£	£	£	£	£	£	£	£	£	£	£	£
Paisley, Town Council,	164	-	-	855	2,308	-	3,327	-	-	-	-	-	-
Paisley, Burgh Commissioners,	-	3,044	184	-	-	-	3,228	-	-	18	179	-	197
Partick,	112	2,486	113	653	1,477	-	4,841	-	-	53	-	-	53
Peebles, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Peebles, Burgh Commissioners,	12	-	10	69	173	-	264	-	-	-	7	-	7
Peebles, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Penicuik,	16	-	5	31	96	-	148	-	-	-	-	-	-
Perth Town Council,	-	-	-	-	-	36	36	-	-	-	43	-	43
Perth, Burgh Commissioners,	122	1,494	97	457	1,122	-	3,292	-	-	-	427	-	427
Perth, Water Commissioners,	-	-	-	-	-	-	-	-	-	-	13	-	13
Perth, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Perth, Public Library Committee,	-	-	-	-	-	-	-		-	-	-	-	-
Peterhead, Town Council,	-	-	-	-	-	-	-	-	-	-	1	-	1
Peterhead, Burgh Commissioners,	34	-	29	112	373	-	548	-	-	-	45	-	45
Peterhead, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Peterhead, Public Library Committee,	-	-	-	-	-	-	-	-	-	-	-	-	-
Pittenweem,	6	-	3	15	57		81	-	-	-	-	-	-
Pollokshaws,	53	-	45	97	316	-	511	-	-	-	-	-	-
Port-Glasgow,	31	-	59	151	467	-	708	-	-	-	6	-	6
Portsoy,	-	-	3	14	57	-	74	-	-	-	-	-	
Prestonpans,	-	-	7	12	46	-	65	-	-	-	-	-	-
Pulteneytown,	2	-	34	37	153	-	226	-	-	-	-	-	-
Queensferry,	13	-	5	29	64	-	111	-	-	-	-	-	-
Rattray,	-	-	3	17	64	-	84	-	-	-	-	-	-
Renfrew,	48	358	24	84	232	-	746	-	-	9	-	-	9
Rosehearty,	-	-	11	6	31	-	48	-	-	-	-	-	-
Rothes,	-	-	5	16	50	-	71	-	-	-	-	-	-
Rothesay,	-	386	37	184	392	-	999	-	-	104	-	-	104
Rutherglen,	59	-	49	151	435	-	694	-	-	-	-	-	-
St. Andrews,	22	-	14	134	290	-	460	-	-	-	14	-	14
Saltcoats,	35	-	24	84	214	-	357	-	-	-	-	-	-
Sanquhar,	-	-	7	12	40	-	59	-	-	-	-	-	-
Selkirk, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-
Selkirk, Burgh Commissioners,	29	-	10	72	198	-	309	-	-	-	10	-	10
Stewarton,	-	-	9	21	78	-	108	-	-	-	-	-	-
Stirling, Town Council,	-	-	-	-	-	-	-	-	-	-	32	-	32
Stirling, Burgh Commissioners,	63	669	-	243	614	1	1,590	-	-	-	183	-	183
Stirling, Water Commissioners,	-	-	-	-	-	-	-	-	-	-	6	-	6
Stirling, Public Health Local Authority,	-	-	45	-	-	-	45	-	-	-	-	-	-
Stonehaven,	-	-	10	48	146	-	204	-	-	-	8	-	-

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Part III.—Particulars relative to Payments to Burgh Authorities out of Local Taxation (Scotland) Account and Votes of Parliament during the Year ended 15th May 1900—*continued.*

Burghs.	From Scottish Office out of Local Taxation (Scotland) Account.							From Her Majesty's Treasury, or other Government Departments, out of Votes.					
	Roads Grant, 52 & 53 Vict. c. 50 s. 22 (2). 1.	Police Pay and Clothing Grant, 52 & 53 Vict. c. 50 s. 22 (3) & 61 & 62 Vict. c. 56 s. 2 (2). 2.	Medical Officers Grant, 53 & 54 Vict. c. 60 s. 2 (iii.) (a). 3.	"Residue Grant," 53 & 54 Vict. c. 60 s. 2 (iii.) (b). 4.	"Equivalent Grant," 55 & 56 Vict. c. 51 s. 2 (5). 5.	Land Tax redeemed by the Burgh, 59 & 60 Vict. c. 37 s. 4 (1). 6.	Total. 7.	Criminal Prosecutions. 8.	Erection and Maintenance of Sheriff Court Buildings. 9.	Maintenance and Removal of Prisoners. 10.	Grant in lieu of Rates on Government Property. 11.	Other Grants. 12.	Total. 13.
	£	£	£	£	£	£	£	£	£	£	£	£	£
Stornoway,	18	-	16	44	119	-	197	-	-	-	14	-	14
Stranraer,	23	-	19	64	198	-	304	-	-	-	24	-	24
Stromness,	4	-	2	13	49	-	68	-	-	-	-	-	-
Tain,	9	-	2	22	49	-	82	-	-	-	-	-	-
Tayport,	21	-	12	32	95	-	160	-	-	-	1	-	1
Thurso,	18	-	15	31	114	-	178	-	-	-	-	-	-
Tillicoultry,	7	-	4	28	111	-	150	-	-	-	-	-	-
Tobermory,	-	-	6	10	35	-	51	-	-	-	-	-	-
Tranent,	-	-	6	15	65	-	86	-	-	-	-	-	-
Troon,	29	-	24	70	162	-	285	-	-	-	6	-	6
Turriff,	-	-	6	20	70	-	96	-	-	-	2	-	2
Water of Leith Purification Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-
Whitburn,	-	-	2	7	32	-	41	-	-	-	-	-	-
Whithorn,	3	-	4	10	40	-	57	-	-	-	-	-	-
Wick,	13	-	11	35	99	2	160	-	-	-	-	-	-
Wigtown,	9	-	4	18	51	-	82	-	-	-	8	-	8
Wishaw,	-	-	42	135	461	-	638	-	-	-	-	-	-
Total,	7,131	117,061	5,535	42,890	96,146	1,037	269,800	424	7,743	3,295	8,894	273	20,629

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PART IV.

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DETAILED ABSTRACT of RETURNS

PART IV.—EXPENDITURE NOT DEFRAYED OUT OF LOANS.

BURGH.	Police.	Sheriff Court Houses.	Payment under Prisons Act.	Public Lighting. Gas.	Public Lighting. Electricity.	Cleansing Streets and Courts.	Roads, Streets, and Bridges. (For details see page 202.)	Sanitation. Sewers and Drains.	Sanitation. Water Supply.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Aberchirder,	–	–	–	10	–	10	–	2	12	1
Aberdeen,	17,023	15	834	7,520	1,785	17,977	23,025	6,729	10,361	2
Aberfeldy,	–	–	–	39	–	40	269	20	100	3
Aberlour,	–	–	–	10	–	17	–	35	73	4
Abernethy,	–	–	–	14	–	31	27	–	2	5
Airdrie,	2,248	–	1	591	–	702	2,688	280	–	6
Alloa,	1,064	–	–	674	–	976	664	89	1,148	7
Alva,	–	–	–	121	–	349	166	28	32	8
Alva, Gas Commissioners,	–	–	–	–	–	–	–	–	–	9
Alyth,	22	–	–	87	–	311	14	77	84	10
Annan, Town Council,	–	–	1	–	–	–	–	–	–	11
Annan, Burgh Commissioners,	149	–	–	144	–	368	204	59	474	12
Anstruther Easter,	–	–	–	49	–	65	62	16	71	13
Anstruther Wester,	–	–	–	7	–	–	41	–	20	14
Arbroath, Town Council,	–	14	6	–	–	–	–	–	–	15
Arbroath, Burgh Commissioners,	1,857	15	–	1,188	–	3,123	1,827	98	1,687	16
Arbroath, Gas Commissioners,	–	–	–	–	–	–	–	–	–	17
Ardrossan,	9	–	–	371	–	515	463	86	1,265	18
Armadale,	–	–	–	41	–	158	–	42	–	19
Auchterarder,	10	–	–	82	–	95	–	–	5	20
Auchtermuchty, Town Council	–	–	–	–	–	–	–	–	–	21
Auchtermuchty, Burgh Commissioners,	–	–	–	22	–	18	48	–	–	22
Ayr,	3,288	–	–	1,243	2,432	2,245	*i* 2,637	243	2,560	23
Ballater,	–	–	–	14	–	20	38	6	2	24
Banchory,	11	–	–	85	–	–	–	44	–	25
Banff, Town Council,	–	–	–	–	–	–	–	–	–	26
Banff, Burgh Commissioners,	2	–	–	194	–	195	437	137	05	27
Barrhead,	106	–	–	405	–	352	744	155	–	28
Bathgate,	45	–	–	289	–	428	495	18	578	29
Biggar,	–	–	–	85	–	38	172	25	71	30
Blairgowrie,	52	–	–	137	–	241	60	5	–	31
Bo'ness,	–	78	–	434	–	713	343	109	750	32
Bonnyrigg,	–	–	–	98	–	169	409	–	–	33
Brechin,	802	–	–	330	–	746	871	342	280	34
Bridge of Allan,	–	–	–	253	–	298	795	167	–	35
Broughty Ferry,	929	–	–	543	–	1,148	606	72	147	36
Buckhaven, Methil, and Innerleven,	–	–	–	108	–	478	210	325	–	37
Buckie,	6	–	–	285	–	560	409	119	105	38
Burghead,	16	–	–	*m* 78	–	89	–	39	39	39

i In addition, £130 was expended out of Sinking Fund. *m* Lighting by Oil.

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from each BURGH in SCOTLAND.

PART IV.—EXPENDITURE NOT DEFRAYED OUT OF LOANS.

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	Sanitation.									
	Hospitals, &c.	General Sanitary Operations.	Gas Supply.	Electric Lighting.	Fire Brigade.	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter-Houses.	TOTAL.
	10.	11.	12.	13.	14.	15.	16.	17.	18.	42.
	£	£	£	£	£	£	£	£	£	£
1	16	–	–	–	–	–	–	–	9	200
2	5,693	3,701	81,766	6,062	5,821	23,027	2,670	3,783	–	335,816
3	–	46	–	–	–	–	–	–	49	1,115
4	–	–	–	–	–	–	–	–	–	256
5	–	–	–	–	–	–	–	–	–	172
6	672	370	–	–	112	–	–	455	466	12,863
7	250	330	9,038	–	53	–	1,085	261	126	22,288
8	71	31	–	–	–	–	87	86	–	2,117
9	–	–	1,648	–	–	–	–	–	–	2,158
10	–	17	–	–	6	–	–	–	–	1,292
11	–	–	–	–	–	–	–	–	–	1,051
12	156	67	–	–	–	–	–	–	86	2,960
13	–	17	–	–	–	–	–	–		763
14	–	–	–	–	–	–	–	–	–	344
15	–	–	–	–	–	–	–	57	–	4,644
16	184	319	–	–	118	–	–	38	–	13,789
17	–	–	13,526	–	–	–	–	–	–	15,824
18	158	108	2,615	–	88	–	–	24	71	9,343
19	–	59	–	–	–	–	–	–	67	985
20	–	1	–	–	–	–	–	–	–	326
21	–	–	–	–	–	–	–	2	–	66
22	5	–	–	–	–	–	–	–	–	139
23	–	2,737	–	j 3,063	229	–	–	73	262	42 873
24	–	–	–	–	9	–	–	–	–	683
25	–	102	–	–	–	–	–	–	–	727
26	–	–	–	–	–	–	–	–	–	949
27	7	136	–	–	7	–	–	–	29	2,395
28	–	865	–	–	28	–	–	–	–	4,422
29	331	93	–	–	12	–	–	–	18	4,018
30	–	1	–	–	2	–	–	–	29	763
31	–	16	–	–	27	–	–	–	–	1,210
32	583	–	–	–	34	–	–	241	115	7,261
33	68	–	–	–	–	–	–	4	34	1,144
34	390	47	–	–	58	–	62	209	167	9,187
35	–	102	–	–	39	–	–	–	–	2,146
36	–	210	5,812	–	35	–	–	195	–	14,917
37	–	35	–	–	–	–	–	–	–	3,694
38	–	24	–	–	34	–	–	10	10	2,550
39	2	17	–	–	1	–	–	–	–	638

j In addition, £2,000 was expended out of Sinking Fund.

t of Revenue.

terest having

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DETAILED ABSTRACT of RETURNS

PART IV.—EXPENDITURE NOT DEFRAYED OUT OF LOANS.

148B

		Markets. 19.	Dwelling-house Improvements. 20.	Burial Grounds. 21.	Public Libraries. 22.	Education (exclusive of Contributions to School Boards and County Councils). 23.	Registration of Births, Deaths, and Marriages. 24.	Registration of Voters. 25.	Election of Councillors (including the Cost to the Burgh in the first instance of Parish Council Elections). 26.	Valuation of Lands. 27.	Diseases of Animals Act. 28	Weights and Measures Act. 29.	
		£	£	£	£	£	£	£	£	£	£	£	
Aberch	1	10	–	–	–	–	–	–	2	–	–	–	1
Aberde	2	1,565	834	111	2,414	1,150	577	783	216	242	54	352	2
Aberfel	3	–	–	–	–	–	–	7	7	–	–	=	3
Aberlo	4	–	–	–	–	–	–	1	–	–	–	=	4
Aberne	5	–	–	–	–	–	–	–	2	–	–	–	5
Airdrie	6	–	–	–	278	–	145	246	21	–	–	28	6
Alloa,	7	–	–	–	238	141	–	–	41	–	–	–	7
Alva,	8	–	–	–	–	–	–	13	3	–	–	–	8
Alva, (	9	–	–	–	–	–	–	–	–	–	–	=	9
Alyth,	10	–	–	–	–	23	–	–	9	–	–	=	10
Annan,	11	–	–	–	–	–	–	8	9	24	–	=	11
Annan,	12	–	–	–	–	–	–	–	–	–	–	34	12
Anstru	13	–	–	–	–	–	10	18	–	–	–	=	13
Anstru	14	–	–	–	–	–	–	9	–	5	–	=	14
Arbroa	15	–	–	882	344	–	123	104	19	143	7	34	15
Arbroa sione	16	–	–	–	–	–	–	–	–	–	–	39	16
Arbroa sione	17	–	–	–	–	–	–	–	–	–	–	=	17
Ardros	18	–	–	–	–	–	–	5	12	–	–	–	18
Armad	19	–	–	–	–	–	–	–	–	–	–	=	19
Auchte	20	–	–	–	–	–	–	–	13	–	–	–	20
Auchte	21	–	–	–	–	12	–	4	–	–	–	–	21
Auchte missi	22	–	–	–	–	–	–	–	10	–	–	–	22
Ayr,	23	235	–	477	547	110	147	95	–	–	47	–	23
Ballate	24	–	–	–	–	–	–	–	6	–	–	–	24
Bancho	25	–	–	–	–	–	–	–	11	–	–	–	25
Banff,	26	–	–	–	48	–	21	59	–	12	–	–	26
Banff,	27	–	–	–	–	–	–	–	–	–	–	–	27
Barrhe	28	–	–	–	–	–	–	38	4	–	–	=	28
Bathga	29	–	–	–	–	42	–	–	42	–	–	–	29
Biggar,	30	–	–	–	–	–	–	10	11	–	–	=	30
Blairgo	31	–	–	–	–	41	–	–	13	–	–	–	31
Bo'ness	32	–	–	–	–	93	–	–	12	–	–	–	32
Bonny	33	–	–	–	–	1	1	–	5	–	–	–	33
Brechi	34		–	–	127	40	–	43	18	50	–	–	34
Bridge	35	–	–	–	–	–	–	10	9	–	–	1	35
Brough	36	–	–	–	–	58	–	–	54	7	–	–	36
Buckh Inne	37	–	–	–	–	–	–	4	18	–	–	–	37
Buckie,	38	–	–	–	–	–	–	–	14	–	–	–	38
Burghe	39	–	–	–	–	–	–	–	5	–	–	–	39

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from each BURGH in SCOTLAND.

PART IV.—EXPENDITURE NOT DEFRAYED OUT OF LOANS.

	Ministers' Stipends and Upkeep of Ecclesiastical Establishments. 30.	General Upkeep of Town Property. 31.	Purchase and Erection of Property. 32.	General Burgh Improvement. 33.	Private Improvement Expenses. 34.	Lodging Houses. 35.	Salaries, Fees, &c., not included under Special Heads of Expenditure. 36.	Loans. Instalment Repaid. (For details *see* pages 190 & 191.) 37.	Loans. Payments into Sinking Fund. 38.	Loans. Interest. (For details *see* pages 190 & 191.) 39.	Payments to other Local Authorities. 40.	All other Expenditure. 41.	TOTAL. 42.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	24	–	–	–	–	34	36	–	35	–	–	200
2	2,383	7,874	8,540	1,113	–	1,056	1,753	*a* 36,148	–	*b* 35,953	504	*c* 14,402	335,816
3	–	110	–	–	–	–	73	93	70	115	71	6	1,115
4	–	–	–	6	–	–	48	36	–	30	–	–	256
5	–	31	–	–	–	–	20	16	9	18	–	2	172
6	–	–	–	–	–	–	346	*d* 2,076	–	531	607	–	12,863
7	–	570	–	–	–	–	427	2,721	–	2,392	–	–	22,288
8	–	36	–	–	332	–	60	60	342	192	108	–	2,117
9	–	–	–	–	–	–	–	210	32	268	–	–	2,158
10	–	–	–	–	56	–	42	209	95	192	–	48	1,292
11	21	224	–	–	–	–	61	–	–	*e* –	685	18	1,051
12	–	–	–	–	–	–	155	576	–	363	–	125	2,960
13	–	30	–	–	–	–	32	172	–	168	52	1	763
14	4	25	–	–	–	–	50	77	–	74	22	10	344
15	17	301	–	–	–	–	258	–	500	952	575	308	4,644
16	–	187	–	–	276	–	348	*f* –	1,460	761	–	214	13,789
17	–	–	–	–	–	–	–	–	298	*g* 1,725	–	*h* 275	15,824
18	–	306	–	–	239	–	291	773	–	1,450	394	*h* 100	9,343
19	–	76	–	–	–	–	20	56	5	55	406	–	985
20	–	6	–	–	–	–	62	–	12	11	–	29	326
21	–	11	–	–	–	–	8	–	–	–	22	7	66
22	–	–	–	–	–	–	11	–	–	–	25	–	139
23	36	1,631	–	–	659	–	2,509	*k* 300	3,440	10,498	386	744	42 873
24	–	100	–	–	–	–	103	194	–	136	42	13	683
25	–	60	–	–	–	–	68	182	–	164	–	–	727
26	9	153	–	–	–	–	56	–	100	339	152	–	949
27	–	–	–	–	–	–	149	467	–	369	123	38	2,395
28	6	78	–	53	–	–	122	725	–	627	–	114	4,422
29	–	24	102	–	–	–	244	290	–	368	172	427	4,018
30	–	–	–	–	–	–	–	151	–	133	27	8	763
31	–	40	–	–	51	–	153	230	–	67	–	77	1,210
32	–	61	–	239	–	–	496	1,120	–	1,827	–	13	7,261
33	–	13	–	–	102	–	92	45	–	50	–	39	1,144
34	6	948	–	200	300	149	419	1,074	205	1,254	50	–	9,187
35	–	–	–	39	–	–	171	200	–	62	–	–	2,146
36	–	878	–	–	–	–	840	1,644	–	*l* 1,739	–	–	14,917
37	–	–	–	–	266	–	300	218	–	352	1,255	125	3,694
38	–	235	–	–	6	–	197	319	–	169	37	11	2,550
39	–	62	–	–	–	–	43	83	20	144	–	–	638

a Of this amount, £28,959 was in respect of Instalment of Loans repaid, and £7,189 in respect of Gas Annuities redeemed out of Revenue.
b Includes Annuities, £4,549. *c* Includes £13,640 paid into Contingent, &c., Fund.
d Includes £1,440 of Loans redeemed out of Receipts from Sale of Property.
e Interest amounting to £54 was paid during the year, but is included as a payment to "another Local Authority," the Interest having been paid to Annan School Board. *f* £800 of Loans were redeemed by application of Sinking Fund.
g Includes Annuities, £1,351. *h* Payment into Contingent, &c., Fund.
k In addition, £250 of Loans were redeemed by application of Sinking Fund. *l* Includes Annuities, £436.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

BURGH.	Police.	Sheriff Court Houses.	Payment under Prisons Act.	Public Lighting. Gas.	Public Lighting. Electricity.	Cleansing Streets and Courts.	Roads, Streets, and Bridges. (For details *see* pages 202 & 203).	Sanitation. Sewers and Drains.	Sanitation. Water Supply.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Burntisland,	280	–	–	278	–	438	306	39	294	1
Burntisland, Gas Commissioners,	–	–	–	–	–	–	–	–	–	
Burntisland, Cemetery Board,	–	–	–	–	–	–	–	–	–	3
Callander,	20	–	–	48	–	218	–	40	303	4
Campbeltown,	–	–	–	703	–	376	843	157	451	5
Carnoustie,	–	–	–	249	–	79	555	193	726	6
Castle-Douglas,	–	–	–	141	–	148	–	81	86	7
Clydebank,	274	–	–	656	–	839	2,708	74	–	8
Coatbridge,	3,876	–	–	673	175	2,726	1,721	150	–	9
Cockenzie,	–	–	–	32	–	72	–	2	143	10
Coldstream,	–	–	–	121	–	140	14	–	82	11
Coupar-Angus,	–	–	–	62	–	190	–	98	141	12
Cove and Kilcreggan,	–	–	–	–	–	–	49	–	206	13
Cowdenbeath,	49	–	–	203	–	187	377	28	334	14
Crail,	–	–	–	46	–	59	82	20	63	15
Crieff,	60	–	–	295	–	356	955	33	188	16
Cromarty,	–	–	–	*b* 25	–	60	75	50	36	17
Cullen,	18	–	–	39	–	60	90	11	27	18
Culross,	–	–	–	5	–	–	70	–	–	19
Cumnock and Holmhead,	34	–	–	82	–	136	165	39	81	20
Cupar, Town Council,	–	–	–	–	–	–	–	–	–	21
Cupar, Burgh Commissioners,	77	–	–	306	–	329	398	22	157	22
Dalbeattie,	–	–	–	88	–	103	270	5	51	23
Dalkeith,	30	–	–	381	–	642	1,317	28	836	24
Darvel,	–	–	–	68	–	71	110	197	69	25
Denny and Dunipace,	–	–	–	106	–	324	–	71	172	26
Denny and Dunipace, Gas Commissioners	–	–	–	–	–	–	–	–	–	27
Dingwall,	–	–	–	87	–	191	159	–	86	28
Dollar,	–	–	–	152	–	82	266	47	–	29
Dornoch,	–	–	–	22	–	–	99	17	21	30
Doune,	16	–	–	23	–	60	–	–	125	31
Dufftown,	–	–	–	24	–	–	130	1	41	32
Dumbarton,	1,889	–	–	259	–	1,938	936	–	2,568	33
Dumbarton, Gas Commissioners,	–	–	–	314	–	–	–	–	–	34
Dumfries, Town Council,	–	–	1	–	–	–	115	–	–	35
Dumfries, Burgh Commissioners	1,213	–	–	314	–	1,693	1,496	428	–	36
Dumfries and Maxwelltown Water Commissioners,	–	–	–	–	–	–	–	–	1,408	37
Dumfries, Gas Commissioners,	–	–	–	681	–	–	–	–	–	38
Dunbar,	–	–	–	134	–	446	302	6	196	39
Dunblane,	–	–	–	121	–	212	–	53	202	40
Dundee, Town Council,	–	–	–	–	–	–	–	–	–	41

b Lighting by Oil.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

150A

	Sanitation.									
	Hospitals, &c.	General Sanitary Operations.	Gas Supply.	Electric Lighting.	Fire Brigade.	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter-Houses.	TOTAL.
	10.	11.	12.	13.	14.	15.	16.	17.	18.	42.
	£	£	£	£	£	£	£	£	£	£
1	398	82	–	–	–	–	–	79	12	5,675
2	–	–	2,209	–	–	–	–	–	–	2,725
3	–	–	–	–	–	–	–	–	–	542
4	13	–	–	–	–	–	–	–	–	1,075
5	–	252	4,205	–	22	–	–	21	134	10,758
6	–	128	–	–	32	–	–	111	–	4,427
7	–	7	–	–	10	–	–	–	71	1,944
8	1,306	602	–	–	232	–	–	–	–	10,439
9	1,027	627	–	–	167	–	–	178	304	19,055
10	32	9	–	–	–	–	–	–	–	477
11	–	–	–	–	7	–	–	–	–	693
12	–	26	–	–	–	–	–	–	–	1,402
13	–	29	–	–	–	–	–	–	10	1,047
14	–	12	–	–	7	–	–	–	–	2,689
15	–	13	–	–	–	–	–	–	–	834
16	111	38	–	–	36	–	–	–	19	3,453
17	–	–	–	–	–	–	–	–	–	562
18	–	20	–	–	–	–	–	24	12	828
19	4	28	–	–	–	–	–	–	–	273
20	–	54	–	–	10	–	–	–	16	906
21	–	–	–	–	–	–	–	–	–	333
22	116	–	–	–	98	–	–	–	27	3,645
23	7	12	–	–	–	–	–	–	105	1,659
24	230	–	–	–	44	–	1	–	30	4,750
25	–	43	1,180	–	2	–	–	13	11	1,980
26	–	166	–	–	3	–	–	–	–	2,349
27	–	–	1,798	–	–	–	–	–	–	2,202
28	36	14	–	–	5	–	–	–	97	1,495
29	–	4	–	–	–	–	–	–	46	975
30	–	30	–	–	–	–	–	–	13	477
31	–	61	–	–	–	–	–	–	4	444
32	–	257	–	–	–	–	–	–	4	719
33	–	328	–	–	81	–	–	642	117	17,527
34	–	–	7,474	–	–	–	–	–	–	9,406
35	–	–	–	–	–	–	–	8	–	2,366
36	98	262	–	–	143	–	–	168	217	8,743
37	–	–	–	–	–	–	–	–	–	*f* 1,918
38	–	–	*g* 10,330	–	–	–	–	–	–	13,310
39	–	157	1,346	–	–	–	–	–	59	5,717
40	–	10	–	–	–	–	–	–	6	1,618
41	–	–	–	–	–	–	658	618	–	10,582

g In addition, £154 was expended out of Contingent, &c. Fund.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

150B

BUR		Markets. 19.	Dwelling-house Improvements. 20.	Burial Grounds. 21.	Public Libraries. 22.	Education (exclusive of Contributions to School Boards and County Councils). 23.	Registration of Births, Deaths, and Marriages. 24.	Registration of Voters. 25.	Election of Councillors (including the Cost to the Burgh in the first instance of Parish Council Elections). 26.	Valuation of Lands. 27.	Diseases of Animals Act. 28.	Weights and Measures Act. 29.	
		£	£	£	£	£	£	£	£	£	£	£	
Burntisland,	1	–	–	–	–	–	20	45	16	26	–	–	1
Burntisland, sioners,	2	–	–	–	–	–	–	–	–	–	–	–	2
Burntisland,	3	–	–	248	–	–	–	–	–	–	–	–	3
Callander,	4	–	–	–	–	–	–	–	21	–	–	–	4
Campbeltow	5	–	–	–	140	–	–	37	37	37	15	3	5
Carnoustie,	6	–	–	–	–	–	–	9	10	–	–	–	6
Castle-Dougl	7	–	–	–	–	44	–	12	3	–	–	–	7
Clydebank,	8	–	–	–	–	–	–	–	10	–	–	22	8
Coatbridge,	9	–	–	–	–	–	227	253	18	–	–	139	9
Cockenzie,	10	–	–	–	–	–	–	–	–	–	–	–	10
Coldstream,	11	–	–	–	–	–	–	–	–	–	–	–	11
Coupar-Ang	12	–	–	–	–	21	–	–	22	–	–	–	12
Cove and Kil	13	–	–	–	–	–	–	–	10	–	–	1	13
Cowdenbeatl	14	–	–	–	–	–	–	–	17	–	–	–	14
Crail, .	15	–	–	–	–	–	–	–	5	5	–	–	15
Crieff, .	16	–	–	–	–	–	–	–	15	–	–	18	16
Cromarty,	17	–	–	–	–	–	–	–	–	18	–	–	17
Cullen, .	18	–	–	–	–	–	10	16	18	3	–	2	18
Culross, .	19	–	–	–	–	–	–	5	14	12	–	1	19
Cumnock an	20	–	–	–	–	25	–	5	5	–	–	–	20
Cupar, Town	21	–	–	–	–	–	–	69	21	–	–	–	21
Cupar, Burg	22	–	–	–	–	–	–	–	–	–	–	–	22
Dalbeattie,	23	–	–	–	–	–	–	–	–	–	–	–	23
Dalkeith,	24	193	–	–	–	–	–	–	29	–	–	–	24
Darvel,	25	–	–	–	–	–	–	4	–	–	–	–	25
Denny and I	26	–	–	–		–	–	–	7	–	–	–	26
Denny and Commissic	27	–	–	–	–	–	–	–	–	–	–	–	27
Dingwall,	28	–	–	–	–	30	–	–	3	16	–	–	28
Dollar, .	29	–	–	–	–	18	–	–	–	–	–	–	29
Dornoch,	30	–	–	–	–	5	–	12	5	–	–	–	30
Doune, .	31	–	–	–	–	–	–	1	3	–	–	6	31
Dufftown,	32	–	–	–	–	–	–	–	–	–	–	–	32
Dumbarton,	33	–	–	633	273	50	88	151	–	40	10	5	33
Dumbarton, sioners,	34	–	–	–		–	–	–	–	–	–	–	34
Dumfries, T	35	35	–	–	–	–	52	77	23	69	27	–	35
Dumfries, sioners	36	–	–	–	–	–	–	–	–	–	–	56	36
Dumfries ar Water Co	37	–	–	–	–	–	–	–	–	–	–	–	37
Dumfries, G	38	–	–	–	–	–	–	–	–	–	–	–	38
Dunbar,	39	–	–	–	–	–	–	11	17	16	–	5	39
Dunblane,	40	–		–		–	–	–	–	–	–	27	40
Dundee, To	41	–	–	99	[illegible]	1,448	–	–	280	–	–	386	41

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

	Ministers' Stipends and Upkeep of Ecclesiastical Establishments. 30.	General Upkeep of Town Property. 31.	Purchase and Erection of Property. 32.	General Burgh Improvement. 33.	Private Improvement Expenses. 34.	Lodging Houses. 35.	Salaries, Fees, &c., not included under Special Heads of Expenditure. 36.	Loans. Instalment Repaid. (For details *see* pages 190 to 193.) 37.	Loans. Payments into Sinking Fund. 38.	Loans. Interest. (For details *see* pages 190 to 193.) 39.	Payments to other Local Authorities. 40.	All other Expenditure. 41.	TOTAL. 42.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	21	782	–	204	–	–	448	506	307	928	149	17	5,675
2	–	–	–	–	–	–	–	*a* –	302	214	–	–	2,725
3	–	–	–	–	–	–	–	232	–	62	–	–	542
4	–	8	–	–	–	–	121	211	–	72	–	–	1,075
5	–	460	–	–	–	–	248	300	424	1,108	618	162	10,758
6	–	47	–	–	361	–	109	868	–	906	–	44	4,427
7	–	79	–	54	–	–	191	552	85	364	–	16	1,944
8	–	198	64	–	474	–	211	1,158	32	672	150	757	10,439
9	–	886	–	–	–	–	55	625	2,054	1,527	1,647	–	19,055
10	–	–	–	–	–	–	64	63	–	36	–	24	477
11	–	9	–	–	–	–	95	72	–	95	–	58	693
12	–	104	–	–	–	–	90	308	–	156	–	184	1,402
13	–	90	–	11	–	–	70	318	36	222	–	–	1,047
14	–	197	21	6	352	–	118	356	–	291	20	114	2,689
15	10	89	–	–	–	–	55	103	–	166	118	–	834
16	–	–	–	–	–	–	133	589	–	343	100	164	3,453
17	–	–	–	–	–	–	35	93	–	101	45	24	562
18	3	48	–	–	–	–	114	134	–	130	49	–	828
19	8	7	–	–	–	–	20	–	–	–	95	4	273
20	–	–	–	–	–	–	164	–	–	54	–	36	906
21	2	42	–	–	–	–	44	–		18	62	75	333
22	–	119	92	–	–	–	223	*c* 715	37	626	159	144	3,645
23	–	160	–	–	111	–	122	222	–	393	10	–	1,659
24	–	66	–	–	–	–	237	386	–	123	86	91	4,750
25	–	–	–	–	–	–	55	–	–	155	–	2	1,980
26	–	–	–	79	–	–	111	208	363	624	–	115	2,349
27	–	–	–	–	–	–	–	93	88	223	–	–	2,202
28	4	29	–	–	44	–	216	132	–	103	185	58	1,495
29	–	76	–	–	–	–	61	114	–	64	42	3	975
30	–	–	–	–	–	–	–	58	23	87	60	25	477
31	–	–	–	–	–	–	17	60	–	46	–	22	444
32	–	72	–	–	–	–	113	23	18	36	–	–	719
33	–	636	–	64	470	–	679	*d* 2,599	221	1,979	738	133	17,527
34	–	–	–	–	–	–	–	–	373	*e* 770	475	–	9,406
35	156	117	–	–	–	–	534	150	–	607	395	–	2,366
36	–	–	–	32	–	–	534	608	–	394	920	167	8,743
37	–	–	–	–	–	–	–	250	–	260	–	–	*f* 1,918
38	–	–	–	–	–	–	–	1,066	–	977	–	*h* 256	13,310
39	–	535	*i* –	–	–	–	564	953	–	688	282	–	5,717
40	–	–	–	77	–	–	74	398	–	429	–	9	1,618
41	1,091	666	–	–	–	–	747	–	–	–	839	3,750	10,582

a £450 of Loans were redeemed by application of Sinking Fund.
c In addition, £260 of Loans were redeemed by application of Sinking Fund.
d In addition, £300 of Loans were redeemed by application of Sinking Fund.
e Includes Annuities, £328.
f In addition, £101 was expended out of Contingent, &c., Fund.
h Payment into Contingent, &c., Fund.
i £311 was expended out of Sinking Fund.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

BURGH.	Police.	Sheriff Court Houses.	Payment under Prisons Act.	Public Lighting. Gas.	Public Lighting. Electricity.	Cleansing Streets and Courts.	Roads, Streets, and Bridges. (For details *see* pages 203 & 204.)	Sanitation. Sewers and Drains.	Sanitation. Water Supply.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Dundee, Burgh Commissioners and Water Commissioners,	20,424	127	42	7,136	819	15,869	14,435	1,586	11,065	1
Dundee, Gas Commissioners,	–	–	–	–	–	–	–	–	–	2
Dunfermline, ...	1,619	–	–	1,040	–	2,123	1,929	91	1,853	3
Dunoon, ...	49	–	–	574	–	660	1,671	–	456	4
Duns, ...	–	–	–	95	–	178	90	82	–	5
Dysart,*	–	–	–	106	–	355	434	71	–	6
Earlsferry, ...	–	–	–	21	–	41	27	3	7	7
East Linton, ...	–	–	–	41	–	77	–	8	46	8
Edinburgh, ...	54,345	–	–	24,259	10,387	50,983	61,419	5,822	–	9
Edinburgh and District Water Trust,†	–	–	–	–	–	–	–	–	34,093	10
Edinburgh and Leith Gas Commissioners,	–	–	–	–	–	–	–	–	–	11
Elgin, ...	11	6	–	339	–	812	1,052	552	664	12
Elie, ...	1	–	–	47	–	109	–	23	95	13
Ellon, ...	6	–	–	25	–	27	274	17	52	14
Eyemouth, ...	21	–	–	92	–	138	61	77	58	15
Falkirk,‡	43	–	–	625	–	1,902	3,967	163	–	16
Falkirk and Larbert Water Commissioners,§	–	–	–	–	–	–	–	–	2,324	17
Falkirk, Gas Commissioners,	–	–	–	–	–	–	–	–	–	18
Falkland, ...	1	–	–	22	–	44	28	2	7	19
Forfar, ...	855	7	2	417	–	915	460	475	487	20
Forres, Town Council, .	–	–	–	–	–	–	–	–	–	21
Forres, Burgh Commissioners,	–	–	–	200	–	320	439	19	–	22
Fortrose, ...	–	–	–	** 30	–	46	113	–	59	23
Fort-William, ...	22	–	–	–	184	196	179	30	31	24
Fraserburgh, ...	–	–	–	193	–	949	430	115	327	25
Galashiels, ...	1,155	–	–	185	–	1,378	921	–	548	26
Galston, ...	46	–	–	99	–	23	178	66	384	27
Gatehouse, ...	–	–	–	30	–	29	–	–	26	28
Girvan, ...	–	–	–	194	–	152	584	57	248	29
Glasgow, Town Council, .	–	–	–	–	–	–	–	–	–	30
Glasgow, Police Commissioners,	127,463	–	207	69,531	5,009	116,004	42,695	21,774	–	31
Glasgow, Water Commissioners ‖	–	–	–	–	–	–	–	–	64,619	32
Glasgow, Gas Commissioners,	–	–	–	–	–	–	–	–	–	33
Glasgow, Court Houses Commissioners,§	–	9,309	–	–	–	–	–	–	–	34
Glasgow, Juvenile Delinquency Commissioners,§	–	–	–	–	–	–	–	–	–	35
Gourock, ...	–	–	–	464	–	629	201	10	564	36
Govan, ...	8,866	–	–	5,245	536	3,703	4,883	529	–	37
Grangemouth, ...	24	–	–	410	–	959	2,017	219	852	38
Grantown, ...	17	–	–	** 28	–	107	169	26	79	39
Greenock, ...	12,128	3	277	3,731	293	6,825	3,931	–	6,434	40
Haddington, ...	57	–	–	127	–	402	2,026	213	239	41
Hamilton, ...	3,019	–	–	1,229	–	2,682	3,840	1,059	2,306	42

* The Burgh of Dysart is comprised in the Kirkcaldy and Dysart Water Supply District.
† For area comprised in the Edinburgh and District Water Trust, *vide* footnote (†) to page 258.
‡ The Burgh of Falkirk is comprised in the Falkirk and Larbert Water Supply District.
§ This is the first return from this Authority.
‖ For area comprised in the Glasgow Water Supply District, *vide* footnote (‡) to page 283.

** Lighting by Oil.

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152A

	Sanitation. Hospitals, &c. 10.	Sanitation. General Sanitary Operations. 11.	Gas Supply. 12.	Electric Lighting. 13.	Fire Brigade. 14.	Tramways. 15.	Public Baths and Wash-houses. 16.	Public Parks, &c. 17.	Slaughter Houses. 18.	Total. 42.
	£	£	£	£	£	£	£	£	£	£
1	2.597	3,726	–	–	951	17,178	4,263	1,856	1,924	194,722
2	–	–	86,111	7,106	–	–	–	–		125,124
3	304	129	9,046	–	88	–	315	385	423	39,403
4	450	113	–	–	31	–	–	203	78	10,332
5	–	55	–	–	–	–	–	131	20	995
6	–	14	–	–	15	–	–	–	–	1,968
7	11	–	–	–	–	–	–	–	–	338
8	19	22	–	–	–	–	–	–	12	361
9	14,570	6,201	–	30,795	7,934	2,062	4,472	9,132	4,503	508,658
10	–	–	–	–	–	–	–	–	–	100,491
11	–	–	[12]232,288	–	–	–	–	–	–	292,431
12	–	174	4,550	–	21	–	–	62	147	13,926
13	28	–	–	–	2	–	–	–	–	838
14	78	51	–	–	–	–	–	–	–	797
15	49	22	–	–	–	–	–	–	–	830
16	644	468	389	–	181	–	–	98	317	19,313
17	–	–	–	–	–	–	–	–	–	7,021
18	–	–	14,229	–	–	–	–	–	–	19,133
19	–	–	–	–	–	–	–	–		217
20	–	148	[17] 4,557	–	93	–	–	131	156	16,898
21	–	–	–	–	–	–	–	–	–	1,595
22	17	60	–	–	–	–	–	–	280	2,320
23	–	15	–	–	–	–	–	–	–	626
24	41	7	–	–	–	–	–	–	22	1,742
25	537	–	–	–	5	–	–	–	–	5,054
26	195	83	–	–	94	–	–	174	73	9,424
27	–	90	–	–	14	–	–	4	46	1,416
28	–	–	–	–	–	–	–	–	–	254
29	–	121	–	–	–	–	–	–	69	2,821
30	–	–	–	–	–	423,370	403	44,077	10,057	824,681
31	45,225	26,101	–	–	16,880	–	12,374	1,037	–	677,904
32	–	–	–	–	–	–	–	–	–	227,530
33	–	–	[27]656,537	[27]34 053	–	–	–	–	–	791,889
34	–	–	–	–	–	–	–	–	–	10,804
35	–	–	–	–	–	–	–	–	–	15,440
36	147	167	3,707	–	80	–	–	10	42	9,393
37	5,700	1,695	–	938	822	800	83	1,568	–	57,551
38	255	186	–	–	51	–	–	78	88	8,196
39	–	24	–	–	–	–	–	–	–	1,023
40	2,992	1,393	43,320	3,265	711	123	–	517	618	142,376
41	–	–	–	–	51	–	–	–	9	5,468
42	1,435	398	15,697	–	86	–	–	286	261	44,527

[12] In addition, £3,299 was defrayed out of Reserve Fund.
[17] In addition, £1,164 was expended out of Contingent, &c., Fund.
[27] These exclude the cost of Gas and Electricity supplied to the Corporation of Glasgow and other Authorities for Public Lighting, and also a payment to the Town Council of Glasgow in respect of rent o offices, which already appear in the returns from these Authorities.

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Annuities.
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152B

		Markets. 19.	Dwelling-house Improvements. 20.	Burial Grounds. 21.	Public Libraries. 22.	Education (exclusive of Contributions to School Boards and County Councils). 23.	Registration of Births, Deaths, and Marriages. 24.	Registration of Voters. 25.	Election of Councillors (including the Cost to the Burgh in the first instance of Parish Council Elections). 26.	Valuation of Lands. 27.	Diseases of Animals Act. 28.	Weights and Measures Act. 29.	
		£	£	£	£	£	£	£	£	£	£	£	
Dundee, B and Wa	1	1,278	–	2,971	3,430	–	1,171	752	–	53	42	100	1
Dundee, (	2	–	–	–	–	–	–	–	–	–	–	–	2
Dunfermli	3	–	–	–	412	–	–	57	18	11	30	51	3
Dunoon,	4	–		–	–	80	–	–	–	–	–	16	4
Duns, .	5	–	–	–	–	–	–	–	12	–	–	–	5
Dysart,*	6	–	–	–	–	35	57	48	7	22		–	6
Earlsferry	7	–	–	–	–	11	–	5	–	2	–	–	7
East Lintc	8	–	–	–	–	–	–	–	7	–	–	–	8
Edinburgl	9	4,479	781	922	8,689	2,377	1,936	–	3,499	3,818	350	878	9
Edinburgl	10	–	–	–	–	–	–	–	–	–	–	–	10
Edinburgl Water	11	–	–	–	–	–	–	–	–	–	–	–	11
Edinburgl Commis	12	–	–	–	216	101	43	43	57	–	16	14	12
Elgin, .	13	–	–	–	–	11	–	3	3	–		–	13
Elie, .	14	–	–	–	–	–	–	–	2	–	–	–	14
Ellon, .	15	–	–	–	–	–	–	–	–	–		–	15
Eyemouth	16	–	–	–	327	–	84	119	44	–	39	35	16
Falkirk,‡	17	–	–	–	–	–	–	–	–	–	–	–	17
Falkirk a Commis	18	–	–	–	–	–	–	–	–	–	–	–	18
Falkirk, G	19	–	–	–	–	–	–	9	–	4	–	–	19
Falkland,	20	–	–	–	157	–	–	69	41	15	4	–	20
Forfar, .	21	30	–	–	–	–	–	–	–	–	–	–	21
Forres, Tc	22	–	–	–	–	–	–	–	–	–	–	10	22
Forres, Bu	23	–	–	–	–	–	–	9	5	–	–	–	23
Fortrose,	24	–	–	–	–	–	–	–	–	–	–	–	24
Fort-Willi	25	–	–	–	–	31	–	–	26	–	–	5	25
Fraserbur	26	–	–	238	258	–	–	26	17	60	10	4	26
Galashiels	27	–	–	–	–	24	–	–	4	–	–	–	27
Galston,	28	–	–	–	–	–	–	–	–	–	–	–	28
Gatehouse	29	–	–	–	–	–	–	–		–	–	–	29
Girvan, .	30	9,542	18,079	167	3,378	8,751	5,406	4,690	1,373	7,477	12,192	–	30
Glasgow,	31	–	–	–	–	–	–	–	–	–	–	2,081	31
Glasgow, sioners,	32	–	–	–	–	–	–	–	–	–	–	–	32
Glasgow, sioners	33	–	–	–	–	–	–	–	–	–	–	–	33
Glasgow, (	34	–	–	–	–	–	–	–	–	–	–	–	34
Glasgow, (missioni	35	–	–	–	–	–	–	–	–	–	–		35
Glasgow, quency	36	–	–	–	–	–	–	–	36	–	–	5	36
Gourock,	37	–	–	–	–	200	–	–	151	–	–	327	37
Govan, .	38	–	–	–	181	–	43	–	–	–	–	–	38
Grangemo	39	–	–	–	–	–	–		11	–	–	11	39
Grantown	40	48	635	1,824	–	47	439	322	60	525	374	147	40
Greenock,	41	–	–	–	16	–	–	29	13	12	–	–	41
Haddingtc	42	–	–	–	–	337	150		65	1	19	100	42
Hamilton,													

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

	Ministers' Stipends and Upkeep of Ecclesiastical Establishments. 30.	General Upkeep of Town Property. 31.	Purchase and Erection of Property. 32.	General Burgh Improvement. 33.	Private Improvement Expenses. 34.	Lodging Houses. 35.	Salaries, Fees, &c., not included under Special Heads of Expenditure. 36.	Loans. Instalment Repaid. (For details *see* pages 192 to 195.) 37.	Loans. Payments into Sinking Fund. 38.	Loans. Interest. (For details *see* pages 192 to 195.) 39.	Payments to other Local Authorities. 40.	All other Expenditure. 41.	TOTAL. 42.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	[1] 1,300	18,782	[2] 56,641	–	[3] 4,204	194,722
2	–	–	–	–	–	–	–	[4] 4,750	10,319	[5] 14,338	–	[20] 2,500	125,124
3	–	1,263	–	–	–	–	1,082	[7] 6,002	4,363	6,083	515	171	39,403
4	–	171	–	188	364	–	467	2,319	–	1,595	30	817	10,332
5	–	–	–	–	–	–	65	138	–	90	–	29	995
6	72	248	–	–	–	–	169	–	–	125	160	30	1,968
7	–	36	–	–	–	–	33	100	–	33	–	8	338
8	–	5	–	–	–	–	15	76	–	33	–	–	361
9	88	9,629	247	1,706	11,753	–	15,460	68,670	–	[8] 51,081	14,886	[9] 20,575	508,658
10	–	–	–	–	–	–	–	[10] –	13,669	[11] 52,729	–	–	100,491
11	–	–	–	–	–	–	–	[13] –	13,703	[14] 46,440	–	–	292,431
12	30	901	–	–	–	–	344	[15] 654	1,000	1,731	386	–	13,926
13	–	52	–	–	–	–	74	270	–	120	–	–	838
14	–	60	–	–	53	–	–	42	–	71	36	3	797
15	–	20	–	–	–	–	38	153	–	74	27	–	830
16	–	498	–	2,837	1,543	70	729	[16] –	1,583	2,036	230	342	19,313
17	–	–	–	–	–	–	–	1,033	–	3,664	–	–	7,021
18	–	–	–	–	–	–	–	–	1,339	3,565	–	–	19,133
19	–	5	–	–	–	–	51	–	–	–	30	14	217
20	198	900	–	24	195	62	701	[18] 300	1,769	[19] 3,365	201	[20] 194	16,898
21	32	537	–	–	–	–	159	–	–	408	304	125	1,595
22	12	11	–	–	–	–	53	[21] –	170	486	179	114	2,320
23	–	30	–	–	–	–	124	41	–	57	85	12	626
24	–	96	–	–	–	–	145	413	34	324	12	6	1,742
25	–	–	–	–	–	–	330	[23] –	729	679	–	698	5,054
26	–	64	–	267	–	–	350	1,280	–	1,554	360	130	9,424
27	–	–	–	–	137	–	48	–	125	122	–	6	1,416
28	–	15	–	–	–	–	30	67	–	57	–	–	254
29	–	–	–	69	–	–	255	488	38	532	–	11	2,821
30	4,673	28,697	18,909	–	–	12,706	1,431	[24] 47,444	–	114,791	45,995	1,073	824,681
31	–	7,157	–	64	4,150	–	9,028	78,896	100	63,122	15,680	13,376	677,904
32	–	–	–	–	–	–	–	[25] –	59,784	[26] 103,127	–	–	227,530
33	–	–	–	–	–	–	–	[28] –	27,583	[29] 73,716	–	–	791,889
34	–	–	–	–	–	–	–	–	–	1,495	–	–	10,804
35	–	–	–	–	–	–	–	–	–	–	–	[31] 15,440	15,440
36	–	390	–	–	287	–	262	[30] 398	655	1,188	–	151	9,393
37	–	1,526	–	201	3,559	–	1,208	4,690	–	7,091	700	2,530	57,551
38	–	96	–	–	422	–	208	1,138	–	694	–	275	8,196
39	–	–	–	–	130	–	75	169	–	161	8	2	1,023
40	740	6,692	–	–	–	82	1,532	12,114	–	30,089	145	–	142,376
41	51	208	–	–	–	–	217	680	–	470	602	46	5,468
42	–	694	–	–	588	–	337	2,482	530	3,404	1,020	[32] 2,398	44,527

[1] In addition, £17,727 of Loans were redeemed by application of Sinking Fund. [2] Includes Annuities, £14,315.
[3] Includes £928 paid into Contingent, &c., Fund.
[4] £11,812 was expended out of Sinking Fund in the redemption of £350 of Annuities. [5] Includes Annuities, £6,826.
[7] In addition, £2,285 of Loans were redeemed by application of Sinking Fund. [8] In addition, £15,419 of interest was paid out of money borrowed. [9] Includes payment into Contingent, &c., Fund, £6,244.
[10] £13,250 of Loans were redeemed by application of Sinking Fund. [11] Includes Annuities, £24,840.
[13] £3,750 of Loans were redeemed by application of Sinking Fund, together with £10,669 expended in the redemption of £363 5s 11d of Annuities. [14] Includes Annuities, £33,910. [15] In addition, £500 of Loans were redeemed by application of Sinking Fund.
[16] £1,580 of Loans were redeemed by application of Sinking Fund.
[18] In addition, £3,880 of Loans were redeemed by application of Sinking Fund, together with £132 expended in the redemption of Annuities.
[19] Includes Annuities, £443. [20] Payment into Contingent, &c., Fund. [21] £100 of Loans were redeemed by application of Sinking Fund.
[23] £1,390 of Loans were redeemed by application of Sinking Fund. [26] Includes Annuities, £25,697.
[24] Includes £34,413 paid to City Registrar under Corporation Loans Act.
[25] £59,984 of Loans were redeemed by application of Sinking Fund. [29] Includes Annuities, £34,763.
[28] £3,500 of Loans were redeemed by application of Sinking Fund. [32] Includes £26 paid into Contingent, &c., Fund.
[30] In addition, £400 of Loans were redeemed by application of Sinking Fund.
[31] This expenditure represents the deficiency of Income over Expenditure in connection with Glasgow Houses of Refuge, Reformatory

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

BURGH.	Police.	Sheriff Court Houses.	Payment under Prisons Act.	Public Lighting.		Cleansing Streets and Courts.	Roads, Streets, and Bridges. (For details see pages 204 & 205).	Sanitation.		
				Gas.	Electricity.			Sewers and Drains.	Water Supply.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Hawick, Town Council,§	–	–	–	–	–	–	–	–	–	1
Hawick, Burgh Commissioners,	1,625	–	317	855	–	1,174	1,695	1,401	827	2
Helensburgh,	–	–	-	847	-	996	1,389	47	598	3
Helensburgh Gas Commissioners,*	–	–	–	–	–	–	–	–	–	4
Huntly,	–	–	–	213	–	141	337	50	65	5
Innerleithen,	25	–	–	107	–	282	182	31	47	6
Inveraray,	5	–	–	42	–	58	–	–	40	7
Inverbervie,	11	–	–	39	–	15	77	9	5	8
Invergordon,	–		–	90	–	32	47	4	34	9
Inverkeithing, Town Council,	–	–	–	–	–	–	–	–	–	10
Inverkeithing, Burgh Commissioners,	–	–	–	94	–	103	90	1	484	11
Inverness,	1,982	–	8	1,336	–	1,950	1,794	245	1,412	12
Inverurie,	–	–	–	142	–	132	630	161	151	13
Irvine,	27	–	–	206	–	1,068	389	26	–	14
Irvine, Water Commissioners,	–	–	–	–	–	–	–	–	1,747	15
Jedburgh,	114	–	–	150	–	254	420	8	143	16
Johnstone,	1,209	–	–	532	–	350	1,396	59	–	17
Keith,	8	–	–	123	–	60	573	–	68	18
Kelso,	16	–	–	307	–	395	47	11	507	19
Kilmarnock,	3,007	–	–	1,585	–	3,359	2,573	692	1,781	20
Kilrenny,	–	–	–	19	–	118	60	–	118	21
Kilsyth,	16	–	–	170	–	498	512	26	26	22
Kilsyth, Gas Commissioners,	–	–	–	–	–	–	–	–	–	23
Kilwinning,	25	–	-	92	–	200	–	147	–	24
Kilwinning, Special Water Supply District, †	–	–	–	–	–	–	–	–	147	25
Kinghorn,	–	–	–	151	–	172	190	75	59	26
Kingussie,	–	–	–	30	–	58	124	69	–	27
Kinning Park,	1,329	–	-	984	–	1,241	735	121	–	28
Kinross,	–	–	–	55	–	80	175	52	21	29
Kintore,	–	–	–	[1] 15	–	–	–	3	–	30
Kirkcaldy, Town Council,	–	–	–	–	–	–	–	–	–	31
Kirkcaldy, Burgh Commissioners,	2,509	–	–	1,318	–	2,737	3,310	–	–	32
Kirkcaldy and Dysart Water Commissioners,	–	–	–	–	–	–	–	–	2,596	33
Kirkcudbright,	–	–	–	157	–	52	314	67	29	34
Kirkintilloch,	113	–	–	343	–	725	624	408	474	35
Kirkwall, Town Council,	–	–	–	–	–	–	–	–	–	36
Kirkwall, Burgh Commissioners,	–	–	–	144	–	130	451	35	33	37
Kirriemuir,	12	–	–	209	–	283	403	138	261	38
Ladybank,	–	–	–	26	–	–	[2]–	8	–	39
Lanark,	–	–	–	214	–	183	522	20	258	40
Langholm,	–	–	–	167	–	259	333	56	11	41
Largs,	55	–	–	180	–	203	672	4	137	42

* This is the first return from this Authority.
† *Vide* footnote (†) to page 118 regarding the area, &c., of the Kilwinning Special Water Supply District.
[1] Lighting by Oil. [2] Expenditure on Roads and Bridges is included under the heading "General Burgh Improvements."
§ This Return is for seven months only.

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	Sanitation.									
	Hospitals, &c.	General Sanitary Operations.	Gas Supply.	Electric Lighting.	Fire Brigade.	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter Houses.	TOTAL.
	10.	11.	12.	13.	14.	15.	16.	17.	18.	42.
	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	–	–	2,393
2	25	199	–	–	124	–	–	386	205	13,770
3	863	113	–	–	78	–	–	–	72	8,176
4	–	–	6,808	–	–	–	–	–	–	8,738
5	–	11	–	–	7	–	–	–	–	1,428
6	51	44	–	–	4	–	–	20	17	1,370
7	–	60	–	–	–	–	–	–	–	646
8	–	13	–	–	–	–	–	–	1	524
9	–	19	171	–	–	–	–	–	19	674
10	–	–	–	–	–	–	–	–	–	708
11	26	1	–	–	–	–	–	–	–	1,657
12	16	793	12,964	–	475	–	–	248	240	38,300
13	87	168	–	–	–	–	–	–	–	2,390
14	304	36	6	–	30	–	–	–	9	4,771
15	–	–	–	–	–	–	–	–	–	5,796
16	4	39	–	–	53	–	–	10	143	2,242
17	349	921	5,569	–	63	–	–	25	–	13,499
18	88	51	–	–	–	–	–	–	–	1,623
19	13	10	–	–	23	–	–	–	55	1,961
20	1,473	561	18,214	–	210	–	–	269	218	48,986
21	8	–	–	–	–	–	–		–	955
22	–	373	–	–	–	–	–	–	79	2,950
23	–	–	2,497	–	–	–	–	–	–	2,827
24	224	8	–	–	8	–	–		36	1,057
25	–	–	–	–	–	–	–	–	–	1,018
26	–	43	–	–	–	–	–	74	–	1,646
27	–	11	–	–	–	–	–	–	25	438
28	1,522	255	–	–	147	–	–	–	–	8,776
29	–	–	–	–	–	–	–	–	–	893
30	22	–	–	–	–	–	–	–	–	249
31	–	–	–	–	–	–	–	–	–	934
32	1,298	1,294	–	–	135	–	–	–	413	21,092
33	–	–	–	–	–	–	–	–	–	9,474
34	–	–	787	–	6	–	–	4	11	3,367
35	–	31	5,487	–	116	–	–	27	60	13 462
36	–	–	–	–	–	–	–	–	6	956
37	20	26	–	–	–	–	–	–	149	2,394
38	–	–	–	–	–	–	–	–	90	2,367
39	–	18	–	–	–	–	–	–	–	282
40	88	44	–	–	8	–	–	–	138	3,888
41	–	–	–	–	10	–	–	–	–	1,051
42	235	40	–	–	7	–	–	–	–	3,493

of Stock
Fund.

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		Markets. 19.	Dwelling-house Improvements. 20.	Burial Grounds. 21.	Public Libraries. 22.	Education (exclusive of Contributions to School Boards and County Councils). 23.	Registration of Births, Deaths, and Marriages. 24.	Registration of Voters. 25.	Election of Councillors (including the Cost to the Burgh in the first instance of Parish Council Elections). 26.	Valuation of Lands. 27.	Diseases of Animals Act. 28.	Weights and Measures Act. 29.	
		£	£	£	£	£	£	£	£	£	£	£	
	1	–	–	–	–	–	–	–	–	–	–	–	1
Hawick,	2	–	–	89	275	–	–	63	10	46	26	24	2
Hawick, sioner	3	–	–	–	–	64	–	–	57	–	–	–	3
Helensb	4	–	–	–	–	–	–	–	–	–	–	–	4
Helensb sioner	5	–	–	–	–	–	–	5	12	–	–	–	5
Huntly,	6	–	–	–	–	–	–	–	1	–	–	–	6
Innerlei	7	–	–		–	–	–	–	–	–	–	6	7
Inverar	8	–	–	–	–	–	16	5	3	5	–	2	8
Inverbe	9	–	–	–	–	–	–	–	5	–	–	–	9
Invergo	10	–	–	–	–	–	–	17	2	2	–	–	10
Inverke	11	–	–	–	–	–	–	–	–	–	–	–	11
Inverke missi	12	218	–	353	418	327	170	73	55	117	–	20	12
Inverne	13	–	–	–	–	31	30	21	–	21	–	–	13
Inveruri	14	–	–	–	–	25	–	–	19	–	–	–	14
Irvine,	15	–	–	–	–	–	–	–	–	–	–	–	15
Irvine, V	16	–	–	7	116	–	–	21	10	12	–	–	16
Jedburg	17	–	–	–	–	–	–	15	44	–	–	27	17
Johnsto	18	–	–	–	–	12	–	–	16	–	–	–	18
Keith,	19	–	–	–	–	–	–	–	2	–	–	–	19
Kelso,	20	139	–	30	–	–	160	144	–	32	23	69	20
Kilmarn	21	–	–	–	–	–	–	30	–	12	–	–	21
Kilrenn	22	–	–	–	–	25	–	–	3	–	–	–	22
Kilsyth,	23	–	–	–	–	–	–	–	–	–	–	–	23
Kilsyth,	24	–	–	–	–	32	–	8	–	–	–	–	24
Kilwinn	25	–	–	–	–	–	–	–	–	–	–	–	25
Kilwinn Suppl	26	–	–	–	–	–	–	5	5	–	–	–	26
Kinghor	27	–	–	–	–	–	–	–	–	–	–	–	27
Kinguss	28	–	–	–	–	–	7	19	57	–	–	–	28
Kinning	29	–	–	–	–	–	–	–	7	–	–	–	29
Kinross,	30	–	–	–	–	2	–	7	–	7	–	–	30
Kintore,	31	–	–	–	–	–	–	–	–	–	–	–	31
Kirkcal	32	–	–	345	–	50	90	53	277	27	3	24	32
Kirkcal sioner	33	–	–	–	–	–	–	–	–	–	–	–	33
Kirkcal Comm	34	–	–	14	–	–	–	–	–	–	–	–	34
Kirkcud	35	–	–	–	–	–	–	–	11	–	–	–	35
Kirkinti	36		–	–	–	–	–	–	–	–	–	7	36
Kirkwal	37		–	–	53	–	–	–	–	30	–	–	37
Kirkwal sioner	38	–	–	–	–	–	–	–	–	–	–	–	38
Kirriemu	39	–	–	–	–	10	–	–	3	–	–	–	39
Ladyban	40	–	–	–	–	–	30	20	22	–	–	10	40
Lanark,	41	–	–	–	–	–	–	–	3	–	–	8	41
Langholi	42	–	–	–	–	–	–	–	36	–	–	–	42
Largs,													

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

	Ministers' Stipends and Upkeep of Ecclesiastical Establishments. 30.	General Upkeep of Town Property. 31.	Purchase and Erection of Property. 32.	General Burgh Improvement. 33.	Private Improvement Expenses. 34.	Lodging Houses. 35.	Salaries, Fees, &c., not included under Special Heads of Expenditure. 36.	Loans. Instalment Repaid. (For details *see* pages 194 to 197.) 37.	Loans. Payments into Sinking Fund. 38.	Loans. Interest. (For details *see* pages 194 to 197.) 39.	Payments to other Local Authorities. 40.	All other Expenditure. 41.	TOTAL. 42.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	60	714	447	–	–	–	167	44	–	690	–	271	2,393
2	–	–	–	–	423	–	–	1,586	–	1,911	413	71	13,770
3	–	376	–	–	–	–	583	1,342	–	641	–	110	8,176
4	–	–	–	–	–	–	–	–	–	1,055	–	[1] 875	8,738
5	–	24	–	3	–	–	82	[3] 54	110	143	105	66	1,428
6	–	87	–	–	50	–	68	179	–	101	73	1	1,370
7	–	194	–	–	–	–	56	–	–	20	165	–	646
8	16	69	–	–	–	–	21	109	–	77	23	8	524
9	–	48	–	–	–	–	41	78	5	76	–	[1] 5	674
10	20	426	–	12	–	–	73	–	–	98	58	–	708
11	–	23	–	–	196	–	132	191	31	117	161	7	1,657
12	–	2,269	–	165	–	–	1,725	[2] 569	2,509	4,953	670	226	38,300
13	–	271	–	–	–	–	180	202	–	63	100	–	2,390
14	–	–	–	5	–	–	482	550	395	741	420	33	4,771
15	–	–	–	–	–	–	–	–	1,246	2,803	–	–	5,796
16	–	76	–	–	–	–	217	122	22	97	84	120	2,242
17	–	114	–	–	–	–	–	1,518	–	1,250	–	58	13,499
18	–	204	–	–	–	–	198	99	–	97	–	26	1,623
19	–	15	–	–	–	–	227	153	–	100	–	75	1,961
20	144	317	–	644	710	389	155	[11] 1,150	3,120	[10] 6,974	–	844	48,986
21	–	43	–	–	–	–	33	252	–	202	55	–	955
22	2	281	103	–	–	–	250	474	–	112	–	–	2,950
23	–	–	–	–	–	–	–	101	–	229	–	–	2,827
24	–	–	–	–	–	–	126	–	30	26	–	95	1,057
25	–	–	–	–	–	–	–	[6] –	280	12	579	–	1,018
26	16	261	25	–	–	–	145	160	–	159	106	–	1,646
27	–	–	–	–	–	–	30	42	5	44	–	–	438
28	–	307	–	–	11	–	718	600	–	723	–	–	8,776
29	–	–	–	37	–	–	76	222	–	168	–	–	893
30	–	2	–	–	–	–	17	53	–	10	109	2	249
31	72	114	–	–	–	–	108	–	–	230	114	296	934
32	–	–	–	131	–	–	190	[9] –	2,732	1,652	1,724	780	21,092
33	–	–	–	–	–	–	–	[7] –	1,770	5,108	–	–	9,474
34	127	227	–	27	–	–	191	[8] –	490	381	248	[4] 235	3,367
35	–	–	–	–	58	–	577	2,628	–	1,755	25	–	13 462
36	–	164	–	–	–	–	83	500	–	144	–	52	956
37	–	246	–	–	–	–	233	346	–	498	–	–	2,394
38	–	52	–	6	–	–	98	272	71	426	–	46	2,367
39	–	–	–	[5] 137	–	–	27	–	31	7	–	15	282
40	116	204	136	86	–	–	253	562	90	469	365	50	3,888
41	–	37	–	–	–	–	148	–	–	–	–	19	1,051
42	–	11	–	66	1	–	269	950	–	477	20	130	3,493

[1] Payment into Contingent, &c., Fund. [2] In addition, £2,366 was expended out of Sinking Fund in redemption of £2,320 of Stock
[3] In addition, £240 of Loans were redeemed by application of Sinking Fund. [4] Includes £54 paid into Contingent, &c., Fund.
[5] Includes expenditure on "Roads and Bridges."
[6] £380 of Loans were redeemed by application of Sinking Fund. [7] £1,500 of Loans were redeemed by application of Sinking Fund.
[8] £200 " " " [9] £4,315 " " " Sinking Fund.
[10] Includes Annuities, £2,997. [11] In addition, £530 of Loans were redeemed by application of Sinking Fund.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

BURGH.	Police.	Sheriff Court Houses.	Payment under Prisons Act.	Public Lighting. Gas.	Public Lighting. Electricity.	Cleansing Streets and Courts.	Roads, Streets, and Bridges. (For details *see* page 205.)	Sanitation. Sewers and Drains.	Sanitation. Water Supply.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Lasswade,	–	–	–	30	–	86	–	–	–	1
Lauder,	–	–	–	21	–	57	41	–	25	2
Laurencekirk,	15	–	–	23	–	47	198	147	202	3
Leith,	10,929	1	113	4,190	1,814	7,280	8,294	2,225	22	4
Lerwick,	178	–	–	142	–	421	54	20	170	5
Leslie, Town Council,	–	–	–	–	–	–	–	–	–	6
Leslie, Burgh Commissioners,	–	–	–	45	–	76	–	–	–	7
Leven,	–	–	–	145	–	477	339	95	1,148	8
Linlithgow, Town Council,	–	–	1	–	–	–	–	–	–	9
Linlithgow, Burgh Commissioners,	–	–	–	155	–	384	230	–	371	10
Loanhead,	–	–	–	134	–	195	–	124	194	11
Lochgelly,	37	–	–	87	–	169	53	143	169	12
Lochgilphead,	–	–	–	37	–	39	–	12	10	13
Lochmaben,	13	–	–	27	–	68	65	–	23	14
Lockerbie,	28	–	–	128	–	105	207	41	151	15
Lossiemouth,	–	–	–	* 59	–	229	195	4	680	16
Macduff,	1	–	–	92	–	165	206	43	150	17
Markinch,	–	–	–	20	–	83	–	188	–	18
Maxwelltown,†	3	–	–	108	–	385	668	29	–	19
Maybole,	–	19	–	127	–	159	401	231	216	20
Melrose,	12	–	–	80	–	104	372	26	148	21
Millport,	17	–	–	95	–	202	180	18	53	22
Millport, Gas Commissioners,	–	–	–	–	–	–	–	–	–	23
Milngavie,	19	–	–	222	–	187	–	–	394	24
Moffat,	28	–	–	122	–	168	266	92	67	25
Monifieth,	19	–	–	106	–	168	177	8	10	26
Montrose, Town Council,	–	9	2	–	–	–	–	–	–	27
Montrose, Burgh Commissioners,	1,108	–	–	698	–	2,011	1,524	440	1,292	28
Motherwell,	–	–	–	1,616	–	1,507	1,825	1,654	2,042	29
Musselburgh,	74	–	–	657	–	916	1,302	125	1,390	30
Nairn, Town Council,	–	–	–	–	–	–	–	–	–	31
Nairn Burgh Commissioners,	–	–	–	284	–	332	778	100	100	32
Newburgh,	31	–	–	48	–	70	39	114	386	33
New Galloway,	–	–	–	13	–	–	–	–	86	34
Newmilns and Greenholm,	23	–	–	177	–	175	219	393	211	35
Newport,	–	–	–	178	–	322	456	24	–	36
Newton-Stewart,	–	–	–	183	–	179	174	6	162	37
North Berwick,	10	–	–	207	–	552	1,300	75	647	38
Oban,	90	–	–	542	–	135	733	42	162	39
Old Meldrum,	16	–	–	34	–	5	–	–	46	40

* Lighting by Oil.

† The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.

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	Sanitation.										
	Hospitals, &c.	General Sanitary Operations.	Gas Supply.	Electric Lighting.	Fire Brigade.	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter Houses.	other Ex-diture.	TOTAL.
	10.	11.	12.	13.	14.	15.	16.	17.	18.	41.	42.
	£	£	£	£	£	£	£	£	£	£	£
1	18	7	–	–	–	–	–	–	–	6	262
2	–	–	–	–	–	–	–	–	–	–	743
3	–	27	–	–	–	–	–	–	–	–	1,085
4	4,754	3,238	–	2,191	1,995	–	856	2,431	357	1,524	77,037
5	129	29	–	–	–	–	–	58	8	–	2,406
6	–	–	–	–	–	–	–	–	–	153	153
7	–	48	–	–	–	–	–	–	43	17	370
8	84	–	–	–	6	–	–	–	–	–	3,575
9	–	–	–	–	–	–	–	–	–	79	844
10	–	101	–	–	68	–	–	–	102	71	2,283
11	–	77	–	–	7	–	–	–	–	40	1,211
12	–	–	–	–	4	–	–	–	43	b 281	1,808
13	–	10	–	–	–	–	–	–	–	31	469
14	–	–	–	–	–	–	–	–	–	–	538
15	–	2	* 902	–	5	–	–	–	–	c 126	3,012
16	–	28	–	–	–	–	–	–	–	53	2,700
17	25	15	–	–	3	–	–	–	–	23	1,563
18	1	–	–	–	–	–	–	–	–	–	1,003
19	22	58	–	–	22	–	–	–	–	–	1,857
20	63	–	–	–	37	–	–	2	73	–	3,186
21	–	69	–	–	3	–	–	8	10	64	1,761
22	–	56	–	–	–	–	–	–	28	27	1,464
23	–	–	714	–	–	–	–	–	–	–	1,029
24	–	–	–	–	–	–	–	–	11	2	1,231
25	–	23	–	–	15	–	–	68	103	60	2,051
26	–	6	–	–	2	–	–	–	–	24	1,010
27	–	–	–	–	–	–	–	426	–	304	4,267
28	–	212	–	–	54	–	–	–	188	289	9,318
29	607	673	–	–	71	–	–	74	225	–	20,831
30	164	35	–	–	21	–	–	766	134	1,334	12,155
31	–	–	–	–	–	–	–	–	–	–	453
32	–	19	–	–	12	–	–	–	67	199	3,337
33	–	53	–	–	–	–	–	2	–	73	1,741
34	–	4	–	–	–	–	–	–	–	–	208
35	70	4	–	–	15	–	–	–	–	80	1,816
36	–	–	–	–	–	–	–	–	–	135	1,645
37	153	–	–	–	3	–	–	–	37	–	1,684
38	–	114	2,628	–	42	–	–	–	76	72	8,606
39	172	462	–	–	27	–	–	285	145	255	8,007
40	66	21	–	–	–	–	–	–	–	8	306

* In addition, £242 of expenditure was defrayed out of Contingent, etc., Fund.

gent, etc., Fund.
do.

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156B

BURG		Markets. 19.	Dwelling-house Improvements. 20.	Burial Grounds 21.	Public Libraries. 22.	Education (exclusive of Contributions to School Boards and County Councils). 23.	Registration of Births, Deaths, and Marriages. 24.	Registration of Voters. 25.	Election of Councillors, (including the Cost to the Burgh in the first instance of Parish Council Elections). 26.	Valuation of Lands. 27.	Diseases of Animals Act. 28.	Weights and Measures Act. 29.	
		£	£	£	£	£	£	£	£	£	£	£	
Lasswade,	1	–	–	–	–	–	–	–	–	–	–	–	1
Lauder, .	2	–	–	–	–	–	–	–	4	–	7	–	2
Laurencekirk,	3	–	–	–	–	–	–	–	3	–	–	–	3
Leith, .	4	–	390	–	–	100	489	334	97	629	134	120	4
Lerwick,	5	20	–	–	–	–	–	–	13	–	–	–	5
Leslie, Town (	6	–	–	–	–	–	–	–	–	–	–	–	6
Leslie, Burgh	7	–	–	–	–	10	–	–	–	–	–	–	7
Leven, .	8	–	–	–	–	–	1	–	17	–	–	–	8
Linlithgow, T	9	–	–	–	–	–	–	24	2	–	–	–	9
Linlithgow, B sioners,	10	–	–	–	–	–	–	–	–	–	–	–	10
Loanhead,	11	–	–	–	–	–	7	–	9	–	–	–	11
Lochgelly,	12	–	–	–	–	20	–	–	15	–	–	–	12
Lochgilphead,	13	–	–	–	–	–	1	4	–	–	–	–	13
Lochmaben,	14	–	–	–	–	–	–	13	1	4	–	1	14
Lockerbie,	15	2	–	–	–	–	–	–	10	–	–	1	15
Lossiemouth,	16	–	–	–	–	–	–	11	11	–	–	7	16
Macduff,	17	–	–	19	–	–	–	–	–	–	–	–	17
Markinch,	18	–	–	–	–	–	–	–	–	–	–	–	18
Maxwelltown,	19	–	–	–	–	–	–	–	–	–	–	–	19
Maybole,	20	–	–	–	–	40	–	–	8	–	–	–	20
Melrose,	21	–	–	–	–	–	–	–	13	–	–	–	21
Millport,	22	–	–	–	–	–	–	–	24	–	–	–	22
Millport, Gas	23	–	–	–	–	–	–	–	–	–	–	–	23
Milngavie,	24	–	–	–	–	7	–	–	27	–	–	6	24
Moffat, .	25	–	–	–	–	–	–	–	13	–	–	6	25
Monifieth,	26	–	–	–	–	–	–	3	13	1	–	–	26
Montrose, To	27	7	–	–	–	180	–	24	47	24	13	10	27
Montrose, B sioners,	28	–	–	–	–	–	–	–	–	–	–	–	28
Motherwell,	29	–	–	–	–	–	–	–	48	–	–	–	29
Musselburgh,	30	–	–	–	–	50	–	63	80	–	–	–	30
Nairn, Town	31	–	–	–	–	–	–	–	–	–	–	–	31
Nairn Burgh	32	–	–	–	–	44	–	20	20	20	–	–	32
Newburgh,	33	–	–	–	65	–	–	8	5	9	–	–	33
New Gallowa	34	–	–	–	–	–	–	1	4	2	–	–	34
Newmilns and	35	–	–	–	–	30	–	–	–	–	–	–	35
Newport,	36	–	–	–	–	16	–	10	–	–	–	–	36
Newton-Stew	37	30	–	–	–	26	–	–	10	–	–	–	37
North Berwic	38	–	–	–	–	–	–	8	8	–	–	–	38
Oban, .	39	–	286	–	–	–	–	–	20	52	–	55	39
Old Meldrum,	40	–	–	–	–	–	–	–	1	–	–	–	40

* Lighting b

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

	Ministers' Stipends and Upkeep of Ecclesiastical Establishments. 30.	General Upkeep of Town Property. 31.	Purchase and Erection of Property. 32.	General Burgh Improvement. 33.	Private Improvement Expenses. 34.	Lodging Houses. 35.	Salaries, Fees, &c., not included under Special Heads of Expenditure. 36.	Loans. Instalment Repaid. (For details *see* pages 196 to 199.) 37.	Loans. Payments into Sinking Fund. 38.	Loans. Interest. (For details *see* pages 196 to 199.) 39.	Payments to other Local Authorities. 40.	All other Expenditure. 41.	Total. 42.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	54	–	–	–	–	35	4	–	22	–	6	262
2	3	270	–	–	–	–	138	97	7	31	42	–	743
3	–	102	–	–	–	–	30	178	–	113	–	–	1,085
4	–	1,535	2,674	101	794	854	1,454	8,641	–	4,725	1,752	1,524	77,037
5	–	142	–	7	–	–	165	568	–	282	–	–	2,406
6	–	–	–	–	–	–	–	–	–	–	–	153	153
7	–	–	–	–	–	–	86	25	–	20	–	17	370
8	–	85	–	26	–	–	231	305	–	586	30	–	3,575
9	55	209	–	–	–	–	102	80	–	63	229	79	844
10	–	17	–	–	–	–	115	*a* 368	4	297	–	71	2,283
11	–	–	–	14	–	–	52	179	–	179	–	40	1,211
12	–	94	–	–	–	–	206	263	–	224	–	*b* 281	1,808
13	–	80	–	–	17	–	107	–	57	64	–	31	469
14	–	20	11	–	–	–	62	80	–	123	27	–	538
15	–	30	–	10	–	–	69	640	–	523	32	*c* 126	3,012
16	–	56	–	–	910	–	172	95	26	164	–	53	2,700
17	–	82	–	–	–	–	120	287	–	332	–	23	1,563
18	–	226	–	22	129	–	90	104	–	125	15	–	1,003
19	–	19	12	–	–	–	230	77	–	70	154	–	1,857
20	–	49	–	–	–	–	332	634	–	618	177	–	3,186
21	–	10	–	–	–	–	50	*d* 321	90	366	15	64	1,761
22	–	235	–	77	14	–	206	–	66	166	–	27	1,464
23	–	–	–	–	–	–	–	–	145	170	–	–	1,029
24	–	145	–	73	–	–	138	–	–	–	–	2	1,231
25	–	173	–	–	–	–	129	438	–	184	46	60	2,051
26	–	93	–	–	–	–	107	138	13	113	18	24	1,010
27	20	872	–	124	–	–	334	–	–	1,185	686	304	4,267
28	–	–	–	–	–	–	228	*e* 129	525	575	45	289	9,318
29	–	632	–	187	763	–	983	*f* 4,087	1,000	2,580	257	–	20,831
30	24	499	–	122	–	–	797	1,761	–	983	858	1,334	12,155
31	–	389	–	–	–	–	64	–	–	–	–	–	453
32	–	–	–	–	–	–	339	380	–	354	269	199	3,337
33	46	303	–	–	–	–	17	163	–	241	68	73	1,741
34	–	21	–	–	–	–	19	20	–	15	23	–	208
35	–	70	–	–	–	–	119	–	–	230	–	80	1,816
36	–	–	–	–	–	–	190	138	–	116	60	135	1,645
37	–	–	–	–	–	–	164	339	–	218	–	–	1,684
38	–	58	–	29	–	–	223	*g* 497	246	1,422	392	72	8,606
39	–	530	–	370	171	–	750	927	–	824	1,022	255	8,007
40	–	–	–	–	–	–	17	40	–	21	31	8	306

a In addition, £106 of Loans were redeemed by application of Sinking Fund.
d Do., £90 do. do. do. do.
e Do., £250 do. do. do. do.
f Do., £200 do. do. do. do.
g Do., £100 do. do. do. do.

b Includes £200 paid into Contingent, etc., Fund.
c Do. £100 do. do.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

BURGH.	Police.	Sheriff Court Houses.	Payment under Prisons Act.	Public Lighting.		Cleansing Streets and Courts.	Roads, Streets, and Bridges. (For details *see* pages 205 & 206.	Sanitation.		
				Gas.	Electricity.			Sewers and Drains.	Water Supply.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Paisley, Town Council,	–	–	–	–	–	–	6,014	–	9,766	1
Paisley, Burgh Commissioners,	8,103	–	4	2,698	736	12,746	–	1,220	–	2
Partick,	5,574	–	–	4,590	–	2,749	5,107	300	–	3
Peebles, Town Council,	–	–	9	–	–	–	–	–	–	4
Peebles, Burgh Commissioners,	–	–	–	–	–	550	228	62	77	5
Peebles, Gas Commissioners,	–	–	–	125	–	–	–	–	–	6
Penicuik,	–	–	–	–	–	171	319	16	237	7
Perth, Town Council,	–	–	50	–	–	–	–	–	–	8
Perth, Burgh Commissioners,	3,858	–	–	2,584	–	5,022	4,775	2,481	–	9
Perth, Water Commissioners,	–	–	–	–	–	–	–	–	4,552	10
Perth, Gas Commissioners,	–	–	–	–	–	–	–	–	–	11
Perth, Public Library Committee,	–	–	–	–	–	–	–	–	–	12
Peterhead, Town Council,	–	–	–	–	–	–	–	–	–	13
Peterhead, Burgh Commissioners,	116	–	–	663	–	1,205	952	135	435	14
Peterhead, Gas Commissioners,	–	–	–	–	–	–	–	–	–	15
Peterhead, Public Library Committee,	–	–	–	–	–	–	–	–	–	16
Pittenweem,	9	–	–	62	–	82	32	39	203	17
Pollokshaws,	196	–	–	833	–	930	765	52	–	18
Port-Glasgow,	328	–	1	846	–	1,737	515	113	1,124	19
Portsoy,	11	–	–	83	–	43	–	13	60	20
Prestonpans,	–	–	–	37	–	114	–	45	78	21
Pulteneytown,	46	–	–	134	–	316	323	33	106	22
Queensferry,	17	–	–	54	–	106	123	1	57	23
Rattray,	–	–	–	93	–	68	–	–	10	24
Renfrew,	905	–	–	501	–	623	918	297	–	25
Rosehearty,	–	–	–	* 17	–	79	–	36	4	26
Rothes,	–	–	–	40	–	–	–	187	19	27
Rothesay,	1,268	–	–	786	136	1,569	1,332	33	702	28
Rutherglen,	90	24	3	511	–	770	1,525	146	–	29
St Andrews,	22	–	–	578	–	873	1,441	6	328	30
Saltcoats,	67	–	–	269	–	564	860	73	32	31
Sanquhar,	10	–	1	42	–	42	–	–	–	32
Selkirk, Town Council,	–	–	–	–	–	–	–	–	–	33
Selkirk, Burgh Commissioners,	45	–	–	202	–	283	601	161	733	34
Stewarton,	32	–	–	79	–	71	66	85	144	35
Stirling, Town Council,	–	–	4	–	–	–	389	–	–	36
Stirling, Burgh Commissioners,	1,809	–	–	1,121	–	752	1,115	4	–	37
Stirling, Water Commissioners,	–	–	–	–	–	–	–	–	2,155	38
Stirling Public Health Local Authority,	–	–	–	–	–	–	–	–	–	39
Stonehaven,	22	–	–	160	–	514	11	48	193	40
Stornoway,	29	–	–	129	–	192	188	61	189	41

* Lighting by Oil.

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158A

	Sanitation.									her ure.	Total.
	Hospitals, &c.	General Sanitary Operations.	Gas Supply.	Electric Lighting.	Fire Brigade.	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter Houses.		
	10.	11.	12.	13.	14.	15.	16.	17.	18.		42.
	£	£	£	£	£	£	£	£	£		£
1	-	-	45,633	1,947	-	-	-	1,652	-	33	103,549
2	3,177	2,533	-	-	1,114	-	1,335	185	1,264	37	45,892
3	2,675	652	-	127	1,088	-	-	1,570	-		41,841
4	-	-	-	-	-	-	-	7	-	62	737
5	298	68	-	-	-	-	-	-	69		3,677
6	-	-	2,995	-	-	-	-	-	-		3,700
7	50	12	-	-	29	-	-	-	-	58	1,138
8	-	-	-	-	-	-	-	105	-	00	9,340
9	300	1,398	-	68	453	-	414	-	610	17	36,358
10	-	-	-	-	-	-	-	-	-		7,542
11	-	-	* 22,042	-	-	-	-	-	-	08	29,267
12	-	-	-	-	-	-	-	-	-		959
13	-	-	-	-	-	-	-	-	-	91	357
14	59	168	-	-	36	-	266	-	-	89	7,252
15	-	-	3,335	-	-	-	-	-	-		4,284
16	-	-	-	-	-	-	-	-	-		234
17	20	-	-	-	-	-	-	-	-	17	1,310
18	534	214	-	-	91	-	-	-	-	40	5,715
19	424	467	6,046	-	126	-	309	194	52	83	13,429
20	-	1	384	-	-	-	-	-	-	20	1,071
21	34	23	-	-	-	-	-	-	-	18	639
22	183	87	-	-	3	-	-	-	-	54	1,489
23	42	1	-	-	-	-	187	-	-		1,435
24	-	17	-	-	-	-	-	-	-	27	385
25	-	666	4,601	-	94	-	-	39	-		16,226
26	-	-	-	-	-	-	-	-	-	9	274
27	-	-	-	-	-	-	-	-	-		592
28	847	223	8,937	-	-	-	59	1,355	63		24,983
29	543	415	-	-	88	-	-	-	91		6,565
30	329	-	-	-	6	-	73	190	113	25	8,819
31	172	39	-	-	-	-	18	40	59	93	4,676
32	-	28	-	-	-	-	-	-	12		323
33	-	-	-	-	3	-	-	-	-	19	2,207
34	255	74	-	-	-	-	-	-	38		4,364
35	23	88	-	-	17	-	-	1	-		1,096
36	-	-	-	-	-	-	-	-	-	69	5,475
37	-	-	-	570	258	-	-	-	-	00	9,432
38	-	-	-	-	-	-	-	-	-		5,113
39	253	223	-	-	-	-	-	-	-		476
40	18	99	-	-	10	-	-	-	-	29	2,072
41	100	122	-	-	20	-	-	29	-	31	1,555

* In addition, £771 was expended out of Contingent, &c., Fund.

of Sinking Fund.

uities amounting

ent, &c., Fund.

Sinking Fund.

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158B

BU		Markets. 19.	Dwelling-house Improvements. 20.	Burial Grounds. 21.	Public Libraries. 22.	Education (exclusive of Contributions to School Boards and County Councils). 23.	Registration of Births, Deaths, and Marriages. 24.	Registration of Voters. 25.	Election of Councillors, (including the Cost to the Burgh in the first instance of Parish Council Elections). 26.	Valuation of Lands. 27.	Diseases of Animals Act. 28.	Weights and Measures Act. 29.	
		£	£	£	£	£	£	£	£	£	£	£	
Paisley, To	1	–	–	631	2,359	870	378	324	207	25	44	–	1
Paisley, Bu	2	11	–	–	–	–	–	–	–	–	–	51	2
Partick,	3	–	–	–	–	200	7	43	–	–	–	–	3
Peebles, To	4	–	–	–	–	–	–	35	32	–	–	2	4
Peebles, sioners,	5	–	–	–	–	–	–	–	–	–	–	–	5
Peebles, Ga	6	–	–	–	–	–	–	–	–	–	–	–	6
Penicuik,	7	–	–	–	–	16	–	–	14	–	–	–	7
Perth, Tow	8	–	–	1,346	–	–	176	102	101	126	119	–	8
Perth, Burg	9	–	88	–	–	30	–	–	–	–	–	93	9
Perth, Wat	10	–	–	–	–	–	–	–	–	–	–	–	10
Perth, Gas	11	–	–	–	–	–	–	–	–	–	–	–	11
Perth, Publ mittee,	12	–	–	–	959	–	–	–	–	–	–	–	12
Peterhead,	13	1	–	–	–	–	70	52	–	–	–	–	13
Peterhead, sioners,	14	–	–	–	–	–	–	–	–	–	–	–	14
Peterhead, sioners,	15	–	–	–	–	–	–	–	–	–	–	–	15
Peterhead, Committe	16	–	–	–	234	–	–	–	–	–	–	–	16
Pittenweem	17	–	–	–	–	5	8	13	–	12	–	–	17
Pollokshaw	18	–	–	–	–	–	–	42	11	–	–	–	18
Port-Glasgo	19	–	–	429	–	–	86	89	26	13	3	–	19
Portsoy,	20	1	–	–	–	5	–	–	4	–	–	–	20
Prestonpans	21	–	–	–	–	–	–	3	1	–	–	–	21
Pulteneytow	22	–	–	–	–	–	5	–	14	–	–	–	22
Queensferry	23	–	–	–	–	–	10	24	–	17	–	–	23
Rattray,	24	–	–	–	–	17	–	2	7	–		–	24
Renfrew,	25	–		–	–	30	–	–	49	95	–	48	25
Rosehearty,	26	–	–	–	–	–	–	–	6	–	–	–	26
Rothes,	27	–	–	–	–	–	–	–	–	–	–	–	27
Rothesay,	28	–	–	–	–	–	43	51	66	75	–	–	28
Rutherglen,	29	–	–	–	–	–	–	105	–	29	46	12	29
St Andrews,	30	–	–	–	–	102	35	48	23	5	–	–	30
Saltcoats,	31	–	–	–	–	–	–	11	17	–	–	–	31
Sanquhar,	32	–	–	–	–	–	–	7	4	3	–	3	32
Selkirk, Tow	33	–	–	–	–	–	–	–	–	–	–	–	33
Selkirk, sioners,	34	–	–	–	139	25	–	31	30	31	–	–	34
Stewarton,	35	–	–	–	–	–	–	–	–	–	–	–	35
Stirling, Tow	36	–	–	1,282	242	–	67	102	49	70	32	–	36
Stirling, sioners,	37	–	–	–	–	–	–	–	–	–	–	53	37
Stirling, sioners,	38	–	–	–	–	–	–	–	–	–	–	–	38
Stirling Pub Authority,	39	–	–	–	–	–	–	–	–	–	–	–	39
Stonehaven,	40	1	–	–	–	–	–	–	13	–	–	–	40
Stornoway,	41	–	–	–	–	10	–	6	1	–	–	–	41

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

	Ministers' Stipends and Upkeep of Ecclesiastical Establishments. 30.	General Upkeep of Town Property. 31.	Purchase and Erection of Property. 32.	General Burgh Improvement. 33.	Private Improvement Expenses. 34.	Lodging Houses. 35.	Salaries, Fees, &c., not included under Special Heads of Expenditure. 36.	Loans. Instalment Repaid. (For details *see* pages 198 to 201.) 37.	Loans. Payments into Sinking Fund. 38.	Loans. Interest. (For details *see* pages 198 to 201.) 39.	Payments to other Local Authorities. 40.	All other Expenditure. 41.	TOTAL. 42.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	800	5,008	-	463	-	-	605	*a*-	7,531	18,749	60	433	103,549
2	-	-	-	360	1,711	-	1,253	*b*-	3,565	2,989	-	837	45,892
3	-	1,487	2,499	377	5,789	-	1,838	*c* 800	2,152	1,557	710	-	41,841
4	4	52	-	-	-	-	228	100	-	6	100	162	737
5	-	-	-	65	-	-	260	532	114	718	636	-	3,677
6	-	-	-	-	-	-	-	-	-	*d* 580	-	-	3,700
7	-	-	-	-	-	-	25	104	-	47	40	58	1,138
8	1,122	1,289	-	-	-	-	1,290	-	476	2,252	286	500	9,340
9	-	332	666	294	1,319	-	1,206	*e* 210	3,702	3,338	-	3,117	36,358
10	-	-	-	-	-	-	-	*f* 1,233	279	1,478	-	-	7,542
11	-	-	-	-	-	-	-	*g*-	1,941	*h* 4,676	-	*i* 608	29,267
12	-	-	-	-	-	-	-	-	-	-	-	-	959
13	-	-	-	-	-	-	143	-	-	-	-	91	357
14	-	-	-	-	-	177	242	*k* 691	225	709	884	289	7,252
15	-	-	-	-	-	-	-	*l*-	509	440	-	-	4,284
16	-	-	-	-	-	-	-	-	-	-	-	-	234
17	30	121	-	-	-	-	103	190	-	65	299	17	1,310
18	-	138	-	105	-	-	585	*m* 173	261	204	291	*n* 240	5,715
19	283	661	-	-	-	-	384	*o* 689	897	1,891	613	83	13,429
20	-	60	-	-	-	-	74	164	-	143	-	20	1,071
21	-	51	-	-	-	-	28	141	-	66	-	18	639
22	-	65	-	16	-	-	74	-	15	15	-	54	1,489
23	-	44	-	-	-	-	121	299	-	205	127	-	1,435
24	-	-	-	-	7	-	13	67	-	57	-	27	385
25	192	3,185	-	-	-	-	497	-	160	2,352	974	-	16,226
26	-	6	-	-	-	-	59	52	-	6	-	9	274
27	-	-	-	-	-	-	77	134	18	101	16	-	592
28	60	287	-	-	-	-	1,200	2,390	-	3,116	385	-	24,983
29	-	-	-	-	120	-	337	113	-	264	1,333	-	6,565
30	72	248	-	-	-	-	543	*p* 463	945	1,043	508	825	8,819
31	-	179	-	64	-	-	231	254	14	383	1,237	93	4,676
32	23	49	-	-	-	-	27	-	14	32	26	-	323
33	-	1,203	-	-	-	-	144	-	-	-	238	619	2,207
34	-	-	-	-	-	-	151	638	-	479	448	-	4,364
35	-	-	-	-	-	-	51	*q* -	224	215	-	-	1,096
36	787	732	-	-	-	-	390	*r* -	9	406	545	369	5,475
37	-	558	-	36	1,408	-	523	300	187	307	131	300	9,432
38	-	-	-	-	-	-	-	1,675	-	1,283	-	-	5,113
39	-	-	-	-	-	-	-	-	-	-	-	-	476
40	-	35	-	-	-	88	24	417	-	390	-	29	2,072
41	-	44	-	-	-	-	133	184	-	87	-	31	1,555

a £6,235 of Loans were redeemed by application of Sinking Fund. *b* £4,627 of Loans were redeemed by application of Sinking Fund.
c In addition, £2,090 of Loans were redeemed by application of Sinking Fund. *d* Annuities.
e Do. £690 do. do. do.
f Do. £200 do. do. do.
g £1,500 was expended out of Sinking Fund in redemption of Loans, and a further sum of £2,757 in redemption of Annuities amounting to £83 8s 9d. *h* Includes Annuities, £2,746. *i* Payment into Contingent, &c., Fund.
k In addition, £295 of Loans were redeemed by application of Sinking Fund.
l £1,000 of Loans were redeemed by application of Sinking Fund.
m In addition, £290 of Loans were redeemed by application of Sinking Fund. *n* Includes £16 paid into Contingent, &c., Fund.
o Do. £3,013 do. do. do.
p Do. £725 do. do. do.
q £300 of Loans were redeemed by application of Sinking Fund. *r* £200 of Loans were redeemed by application of Sinking Fund.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

BURGH.	Police.	Sheriff Court Houses.	Payment under Prisons Act.	Public Lighting.		Cleansing Streets and Courts.	Roads, Streets, and Bridges. (For details see page 206.)	Sanitation.		
				Gas.	Electricity.			Sewers and Drains.	Water Supply.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	
	£	£	£	£	£	£	£	£	£	
Stranraer, ...	110	57	2	387	–	467	365	45	437	1
Stromness, ...	18	–	–	125	–	65	194	–	–	2
Tain, ...	8	–	–	129	–	115	137	–	40	3
Tayport, ...	11	–	–	110	–	85	348	74	–	4
Thurso, ...	–	–	–	166	–	308	300	–	71	5
Tillicoultry, ...	–	–	–	115	–	235	130	–	–	6
Tobermory, ...	–	–	–	* 8	–	21	–	–	3	7
Tranent, ...	22	–	–	68	–	110	–	17	291	8
Troon, ...	–	–	15	234	–	766	737	298	423	9
Turriff, ...	3	–	–	63	–	57	–	7	40	10
Water of Leith Purification Commissioners,	–	–	–	–	–	–	–	2,750	–	11
Whitburn, ...	–	–	–	36	–	11	–	–	28	12
Whithorn, ...	–	8	–	42	–	31	72	9	14	13
Wick, ...	53	–	–	85	–	307	271	29	171	14
Wigtown, ...	11	–	–	53	–	99	137	3	239	15
Wishaw, ...	103	–	–	525	–	1,111	412	2,544	949	16
Total, ...	313,282	9,692	1,901	180,031	24,306	324,012	270,847	66,162	203,703	

* Lighting by Oil.

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

160A

	Sanitation.										
	Hospitals &c.	General Sanitary Operations.	Gas Supply.	Electric Lighting.	Fire Brigade.	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter Houses.	er re.	TOTAL.
	10.	11.	12.	13.	14.	15.	16.	17.	18.		42.
	£	£	£	£	£	£	£	£	£		£
1	89	89	–	–	27	–	–	–	95	8	3,966
2	–	7	–	–	–	–	–	–	40	0	695
3	–	–	815	–	–	–	–	–	54	5	2,548
4	–	227	–	–	10	–	–	–	–	8	1,645
5	4	–	–	–	–	–	–	–	120		2,129
6	78	115	–	–	–	–	–	47	–	3	1,834
7	2	–	–	–	–	–	–	–	5		549
8	27	36	–	–	–	–	–	–	–		1,049
9	201	105	2,097	–	–	–	–	12	49	0	6,871
10	50	9	–	–	2	–	–	33	15	6	649
11	–	–	–	–	–	–	–	–	–		14,872
12	–	59	–	–	–	–	–	–	–		164
13	–	1	–	–	–	–	–	–	–	9	360
14	132	66	–	–	5	–	–	–	–	29	2,105
15	–	–	–	–	–	–	–	–	–		791
16	393	399	5,685	–	–	–	–	12	255	8	18,346
	111,619	73,489	1,372,695	90,185	43,068	466,560	29,990	77,653	28,597	59	5,797,558

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

B	160m	Markets. 19.	Dwelling-house Improvements. 20.	Burial Grounds. 21.	Public Libraries. 22.	Education (exclusive of Contributions to School Boards and County Councils). 23.	Registration of Births, Deaths, and Marriages. 24.	Registration of Voters. 25.	Election of Councillors (including the Cost to the Burgh in the first instance of Parish Council Elections). 26.	Valuation of Lands. 27.	Diseases of Animals Act. 28.	Weights and Measures Act. 29.	
		£	£	£	£	£	£	£	£	£	£	£	
Stranraer	1	–	–	34	–	–	37	–	14	64	–	35	1
Stromness	2	–	–	–	–	–	–	3	6	–	–	–	2
Tain,	3	–	–	–	–	–	–	–	–		–	–	3
Tayport,	4	–	–	–	–	–	–	–	19	–	–	–	4
Thurso,	5	–	–	–	41	–	–	–	13	–	–	–	5
Tillicoultr	6	–	–	–	–	–	–	–	–	–	–	–	6
Tobermor	7	–	–	–	–	–	–	–	–	–	–	–	7
Tranent,	8	–	–	–	–	–	–	–	–	–	–	–	8
Troon,	9	–	–	–	–	–	–	9	41	–	–	–	9
Turriff,	10	–	–	–	–	36	–	3	1	–	–	–	10
Water of Commi	11	–	–	–	–	–	–	–	–	–	–	–	11
Whitburn	12	–	–	–	–	3	–	–	1	–	–	–	12
Whithorn	13	–	–	–	–	–	–	25	–	–	–	5	13
Wick,	14	–	–	–	–	–	–	–	21	–	–	–	14
Wigtown,	15	–	–	–	–	–	–	8	6	6	–	4	15
Wishaw,	16	–	–	–	–	–	–	25	33	5	–	–	16
Tot		17,845	21,093	13,201	26,374	17,821	12,673	10,647	8,662	14,353	18,686	5,652	

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PART IV.—EXPENDITURE not Defrayed out of Loans—*continued.*

	Ministers' Stipends and Upkeep of Ecclesiastical Establishments. 30.	General Upkeep of Town Property. 31.	Purchase and Erection of Property. 32.	General Burgh Improvement. 33.	Private Improvement Expenses. 34.	Lodging Houses. 35.	Salaries, Fees, &c., not included under Special Heads of Expenditure. 36.	Loans. Instalment Repaid. (For details *see* pages 200 & 201.) 37.	Loans. Payments into Sinking Fund. 38.	Loans. Interest. (For details *see* pages 200 & 201.) 39.	Payments to other Local Authorities. 40.	All other Expenditure. 41.	TOTAL. 42.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	24	55	–	–	–	–	150	417	51	467	220	228	3,966
2	–	31	–	–	–	–	18	70	15	93	–	10	695
3	7	204	–	217	–	–	107	172	–	134	184	225	2,548
4	–	132	68	118	166	–	–	70	–	119	30	58	1,645
5	–	–	180	–	–	–	230	259	–	437	–	–	2,129
6	–	43	–	38	–	–	54	*–	221	126	79	553	1,834
7	–	32	–	–	–	–	146	192	5	135	–	–	549
8	–	49	–	8	–	–	34	106	–	281	–	–	1,049
9	–	32	–	–	–	–	129	538	148	855	42	140	6,871
10	–	–	–	–	–	–	89	–	154	51	–	36	649
11	–		–	–	–	–	–	–	4,917	7,205	–	–	14,872
12	–	16	–		–	–	10	–	–	–	–	–	164
13	–	3	–	–	–	–	65	–	19	19	38	9	360
14	–	133	–	–	–	–	43	268	95	272	125	29	2,105
15	22	55	–	–	–	–	83	–	–	–	65	–	791
16	–	–	–	93	383	–	311	† 1,697	418	2,110	775	108	18,346
	13,820	110,512	34,796	12,268	42,380	15,633	82,735	354,089	211,623	843,134	117,810	‡108,959	5,797,558

* £100 of Loans were redeemed by application of Sinking Fund.
† In addition, £950 of Loans were redeemed by application of Sinking Fund.
‡ Includes payments into Contingent, &c., Fund, £26,021.

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DETAILED ABSTRACT of RETURNS

PART V.—EXPENDITURE out of LOANS.

BURGH.*	New Buildings and Purchase of Property. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	
	£	£	£	£	£	£	£	£	£	
Aberdeen,	–	–	–	–	6,788	4,862	3,183	14,805	26,092	1
Alloa,	39	–	–	1,191	19	2,085	165	2,885	–	2
Alyth,	–	–	–	–	–	441	–	–	–	3
Annan, Burgh Commissioners,	–	–	–	2,109	–	–	–	–	–	4
Anstruther Wester,	–	–	–	–	–	129	–	–	–	5
Arbroath, Burgh Commissioners,	1,737	–	–	634	119	3,721	72	–	–	6
Ardrossan,	2,579	–	–	–	2,206	–	2,060	85	–	7
Armadale,	–	–	–	–	–	–	766	–	–	8
Ayr,	–	–	–	392	3,074	501	1,524	–	968	9
Banff, Burgh Commissioners,	–	–	–	–	513	–	–	–	–	10
Barrhead,	100	–	–		–	–	14	–	–	11
Bathgate,	–	–	–	–	78	1,037	–	–	–	12
Biggar,	–	–	–	219	–	–	–	–	–	13
Bo'ness,	–	–	–	–	–	4,039	–	–	–	14
Brechin,	–	–	–	183	–	–	100	–	–	15
Bridge-of-Allan,	–	–	1,548	178	–	–	–	–	–	16
Broughty Ferry,	–	–	–	600	206	–	–	4,334	77	17
Buckie,	–	–	209	–	99	61	–	–	–	18
Carnoustie,	118	–	–	230	61	88	–		–	19
Castle-Douglas,	–		–	–	–	436	–	–	–	20
Clydebank,	6,340	–	–	799	–	–	538	–	–	21
Coatbridge,	1,650	–	–	–	750	–	–	–	–	22
Cowdenbeath,	–	–	–	–	94	20	–	–	–	23
Crail,	–	–	–	–	498	1,165	–	–	–	24
Cromarty,	–	–	–	–	120	–	–	–	–	25
Cullen,	–	–	–	–	256	–	–	–	–	26
Dalbeattie,	–	–	–	87	–	–	–	–	–	27
Darvel,	–	–	–	–	–	–	–	130	–	28
Denny and Dunipace, Gas Commissioners,	–	–	–	–	–	–	–	163	–	29
Dornoch,	–	–	–	–	–	–	–	–	–	30
Doune,	–	–	–	–	389	3,033	–	–	–	31
Dumbarton,	5,850	–	–	412	–	–	5,007	–	–	32
Dumfries, Town Council,	–	–	–	–	–	–	–	–	98	33
Dumfries and Maxweltown Water Commissioners,	–	–	–	–	–	1,000	–	–	–	34

* Burghs in which there was no Expenditure out of Loans have not been inserted in this part.

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from each BURGH in SCOTLAND.

PART V.—EXPENDITURE out of LOANS.

	Fire Brigade. 10.	Tramways. 11.	Public Baths and Wash-houses. 12.	Public Parks, &c. 13.	Slaughter-houses. 14.	Markets. 15.	Dwelling-house Improvements. 16.	General Burgh Improvements. 17.	Burial Grounds. 18.	Public Libraries. 19.	Lodging Houses. 20.	Other Purposes. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	43,394	1,983	1,820	-	-	1,620	-	-	-	2,231	-	106,778
2	-	-	-	-	512	-	-	-	-	-	-	* 4	6,400
3	-	-	-	-	-	-	-	-	-	-	-	-	441
4	-	-	-	-	228	-	-	-	-	-	-	-	2,337
5	-	-	-	-	-	-	-	-	-	-	-	-	129
6	-	-	-	-	3,566	-	-	335	-	-	-	-	10,184
7	-	-	-	-	-	-	-	-	-	-	-	-	6,930
8	-	-	-	-	-	-	-	-	-	-	-	-	766
9	-	-	-	-	-	-	-	-	-	-	-	† 833	7,292
10	-	-	-	-	299	-	-	-	-	-	-	-	812
11	-	-	-	-	-	-	-	35	-	-	-	-	149
12	-	-	-	-	-	-	-	-	-	-	-	-	1,115
13	-	-	-	-	-	-	-	-	-	-		-	219
14	-	-	-	-	-	-	2,457	-	-	-	-	-	6,496
15	-	-	-	-	-	-	-	-	-	-	-	-	283
16	-	-	-	-	-	-	-	23	-	-		-	1,749
17	29	-	-	28	-	-	-	718	-	-	-	* 112	6,104
18	-		-	-	-	-	-	-	-	-	-	-	369
19	-	-		-	-	-	-	-	-	-	-	-	547
20	-	-	-	-	-	-	-	-	-	-	-	-	436
21	-	-	-	-	-	-	-	-	-	-	-	-	7,677
22	-	-	-	-	-	-	-	-	-	-	-	-	2,400
23	-	-	-	-	1,476	-	-	-	-		-	-	1,590
24		-	-	-	-	-	-	-	-	-	-	-	1,668
25	-	-	-	-	-	-	-	-	-	-	-	-	120
26	-	-	-	-	-	-	-	-	-	-	-	-	256
27	-	-	-	-	-	-	-	-	-	-	-	-	87
28	-	-	-	-	-	-	-	-	-	-	-	-	130
29	-	-	-	-	-	-	-	-	-	-	-	-	163
30	-	-	-	-		-	-	-	-	-	-	‡ 125	125
31	-	-	-	-	-	-	-	-	-	-	-	-	3 422
32	-	-	-	-	-	-	-	-	-	-	-	-	11.269
33	-	-	-	-	-	-	-	-	-	-	-	-	98
34	-	-	-	-	-	-	-	-	-	-	-	-	1,000

* Lighting Streets, etc., by Gas.
‡ Shares in Dornoch Light Railway.
† Lighting Streets, etc., by Electricity.

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PART V.—EXPENDITURE out of Loans—*continued.*

BURGH.*	New Buildings and Purchase of Property. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	
	£	£	£	£	£	£	£	£	£	
Dumfries, Gas Commissioners,	–	–	–	–	–	–	–	453	–	1
Dunbar,	900	–	–	–	–	461	–	796	–	2
Dunblane,	1,038	–	–	–	58	160	–	–	–	3
Dundee, Burgh Commissioners and Water Commissioners,	–	–	–	29,657	2,036	3,295	3,167	–	–	4
Dundee, Gas Commissioners,	–	–	–	–	–	–	–	5,794	4,509	5
Dunoon,	–	–	–	840	138	529	–	–	–	6
Dysart,†	–	–	–	–	–	–	–	–	–	7
Edinburgh,	7,059	5	20,271	5,982	10,036	–	41,325	–	198,200	8
Edinburgh and District Water Trust, ‡	–	–	–	–	–	96,270	–	–	–	9
Edinburgh and Leith Gas Commissioners,	–	–	–	–	–	–	–	79,442	–	10
Elgin,	803	–	–	–	–	–	2,568	–	–	11
Ellon,	–	–	–	–	4	255	–	–	–	12
Eyemouth,	–	–	–	805	–	–	–	–	–	13
Falkirk, §	–	–	456	1,892	428	–	47	112	–	14
Falkirk and Larbert Water Trust, ‖	–	–	–	–	–	1,450	–	–	–	15
Falkirk, Gas Commissioners,	–	–	–	–	–	–	–	1,512	–	16
Forfar,	–	–	–	280	–	–	–	2,333	–	17
Forres, Burgh Commissioners,	–	–	–	–	–	3,677	–	–	–	18
Fortrose,	–	–	–	–	75	150	–	–	–	19
Galashiels,	–	–	–	–	–	–	–	–	–	20
Glasgow, Town Council,	23,422	–	–	–	–	–	–	–	–	21
Glasgow, Police Commissioners,	628	836	7,945	28,468	79,311	–	43,895	–	–	22
Glasgow, Water Commissioners,¶	–	–	–	–	–	63,749	–	–	–	23
Glasgow, Gas Commissioners,	–	–	–	–	–	–	–	85,311	269,702	24
Glasgow, Court-House Commissioners,‖	–	–	–	–	–	–	–	–	–	25
Gourock,	–	–	–	154	35	24	–	124	–	26
Govan,	13,883	–	321	2,776	2,713	–	1,500	–	23,414	27
Grangemouth,	2 772	–	–	–	–	–	–	–	–	28
Greenock,	–	–	–	1,704	–	–	–	–	34,643	29
Haddington,	–	–	–	3,727	21	–	–	–	–	30
Hamilton,	–	–	–	–	–	15,367	–	–		31
Helensburgh,	2,244	–	–	–	47	466	794	–	–	32
Helensburgh, Gas Commissioners,‖	–	–	–	–	–	–	–	32,885	–	33
Huntly,	–	–	–	–	400	150	–	–	–	34
Innerleithen,	–	–	–	–	–	427	–	–	–	35
Inverbervie,	–	–	–	–	–	1,317	–	–	–	36
Inverness,	312	–	–	–	–	90	–	1,729	–	37
Irvine,	–	–	–	–	182	–	–	–	–	38
Irvine Water Commissioners,	–	–	–	–	–	7,462	–	–	–	39

* Burghs in which there was no Expenditure out of Loans have not been inserted in this part.
† The Burgh of Dysart is comprised in the Kirkcaldy and Dysart Water Supply District.
‡ For area comprised within the Edinburgh and District Water Trust, *vide* footnote (†) to page 258
§ The Burgh of Falkirk is comprised in the Falkirk and Larbert Water Supply District.
‖ This is the first return from this Authority.
¶ For area comprised in the Glasgow Water Supply District, *vide* footnote (‡) to page 283.

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PART V.—EXPENDITURE out of Loans—*continued.*

	Fire Brigade. 10.	Tramways. 11.	Public Baths and Wash-houses. 12.	Public Parks, &c. 13.	Slaughter-houses. 14.	Markets. 15.	Dwelling-house Improvements. 16.	General Burgh Improvements. 17.	Burial Grounds. 18.	Public Libraries. 19.	Lodging Houses. 20.	Other Purposes. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	–	–	–	–	–	453
2	–	–	–	–	–	–	–	–	–	–	–	–	2,157
3	–	–	–	–	188	–	–	–	–	–	–	–	1,444
4	1,999	30,042	1,810	653	1,400	1,432	–	–	–	–	–	*a* 2,020	77,516
5	–	–	–	–	–	–	–	–	–	–	–	–	10,303
6	–	–	–	–	–	–	–	–	–	–	–	*b* 37	1,544
7	–	–	–	–	–	–	–	–	–	–	–	–	–
8	12,580	120,531	14,239	4,207	–	–	28,875	32,827	–	1,288	–	*c* 15,936	513,361
9	–	–	–	–	–	–	–	–	–	–	–	–	96,270
10	–	–	–	–	–	–	–	–	–	–	–	–	79,442
11	–	–	–	–	–	–	–	605	–	–	–	–	3,976
12	–	–	–	–	–	–	–	–	–	–	–	–	259
13	–	–	–	–	–	–	–	–	–	–	–	–	805
14	–	–	–	86	1,415	–	–	–	–	–	2,238	*d* 2,201	8,875
15	–	–	–	–	–	–	–	–	–	–	–	–	1,450
16	–	–	–	–	–	–	–	–	–	–	–	–	1,512
17	–	–	–	–	–	–	–	–	–	–	–	–	2,613
18	–	–	–	–	–	–	–	–	–	–	–	–	3,677
19	–	–	–	–	–	–	–	150	–	–	–	–	375
20	–	–	–	–	–	–	–	–	606	–	–	–	606
21	–	302,678	–	9,372	4,637	950	122,839	–	–	181	–	*e* 9,674	473,748
22	22,660	–	15,321	2,849	–	–	–	4,506	–	–	–	*f* 6,140	212,559
23	–	–	–	–	–	–	–	–	–	–	–	–	63,749
24	–	–	–	–	–	–	–	–	–	–	–	–	355,013
25	–	–	–	–	–	–	–	–	–	–	–	*g* 4,448	4,448
26	–	–	–	–	–	–	–	455	–	–	–	*h* 785	1,577
27	69	2,973	4,944	3,080	–	–	–	1,529	–	–	–	*i* 2,086	59,238
28	–	–	–	–	–	–	–	–	–	–	–	–	2,772
29	–	–	–	–	–	–	–	–	–	–	–	–	36,347
30	–	–	–	–	–	–	–	–	–	–	–	–	3,748
31	–	–	–	–	–	–	–	–	–	–	–	–	15,367
32	–	–	–	146	–	–	–	–	–	–	–	–	3,697
33		–	–	–	–	–	–	–		–	–	–	32,885
34	–		–	–	–	–	–	–	–	–	–	–	550
35	–	–	–	–	–	–	–	–	–	–	–	–	427
36	–	–	–	–	–	–	–	–	–	–	–	–	1,317
37	–	–	–	507	–	415	–	–	109	–	–	–	3,162
38	–	–	–	–	–	–	–	20	–	–	–	–	203
39	–	–	–	–	–	–	–	–	–	–	–	–	7,462

a Lighting Streets, etc., by Electricity, £165; General Sanitary Operations, £1,355; Miscellaneous, £500.
b Lighting Streets, etc., by Gas. *d* General Upkeep of Town Property, £2,201.
c Payments under Prisons Act, £50; Interest on Loans, £15,419; Parliamentary Expenses, £467.
e Clyde Embankments, £9,483; Miscellaneous, £191. *g* Court Houses.
f General Sanitary Operations, £1,965; Payments to other Local Authorities, £4,175.
h Lighting Streets, etc., by Gas, £163; Miscellaneous, £622.
i Lighting Streets, etc., by Gas, £68; by Electricity £2,018.

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PART V.—EXPENDITURE out of Loans—*continued.*

BURGH.*	New Buildings and Purchase of Property. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	
	£	£	£	£	£	£	£	£	£	
Jedburgh,	1,875	–	–	–	40	–	–	–	–	1
Johnstone,	–	–	–	187	87	–	–	250	–	2
Keith,	–	–	–	–	80	–	–	–	–	3
Kilmarnock,	–	156	–	1,100	2,205	6,961	–	–	–	4
Kilsyth, Gas Commissioners,	–	–	–	–	–	–	–	1,162	–	5
Kinning Park,	–	–	–	1,197	–	–	–	–	–	6
Kirkcaldy, Burgh Commissioners,	–	3,100	–	9,500	718	–	–	–	–	7
Kirkcaldy and Dysart Water Commissioners,	–	–	–	–	–	25,258	–	–	–	8
Kirkcudbright,	–	–	–	–	–	–			–	9
Kirkintilloch,	–	–	–	–	73	114	1,900	–	–	10
Kirriemuir,	–	–	–	–	–	–	–	–	–	11
Lanark,	200	–	–	–	–	943	–	–	–	12
Largs,	–	–	–	–	773	–	–	–	–	13
Lauder,	–	–	–	–	–	–	–	–	–	14
Laurencekirk,	–	–	–	–	–	2,898	–	–	–	15
Leith,	–	3,367	–	–	–	–	1,096	–	10,667	16
Lerwick,	–	–	–	–	–	495	–	–	–	17
Linlithgow Burgh Commissioners,	–	–	–	–	12	–	–	–	–	18
Loanhead,	–	–	–	–	898	55	–	–	–	19
Lockerbie,	–	–	–	–	2,786	–	–	–	–	20
Lossiemouth,	–	–	–	520	–	–	–	–	–	21
Maxwelltown,†	–	–	–	–	–	–	–	–	–	22
Maybole,	–	–	–	–	21	1,551	–	–	–	23
Melrose,	–	–	–	–	–	463	–	–	–	24
Millport,	–	–	–	200	–	–	2,780	–	–	25
Milngavie,	319	–	–	–	–	–	–	–	–	26
Moffat,	–	–	–	–	–	–	–	–	–	27
Monifieth,	–	–	–	112	306	–	–	–	–	28
Montrose, Town Council,	232	–	–	–	–	–	–	–	–	29
Montrose, Burgh Commissioners,	–	–	–	1,043	402	161	–	–	–	30
Motherwell,	–	4,284	800	–	–	4,555	–	–	942	31
Newburgh,	–	–	–	–	–	2,800	–	–	–	32
Newton Stewart,	–	–	–	–	833	–	–		–	33
North Berwick,	–	–	–	–	243	3,849	1,459	408	–	34
Paisley, Town Council,	–	–	–	1,743	–	15,945	–	11,888	21,456	35
Paisley, Burgh Commissioners,	–	325	737	–	621	–	–	–	–	36
Partick,	251	66	–	–	2,005	–	29	–	–	37
Peebles, Burgh Commissioners,	–	–	–	3,571	36	149	–	–	–	38
Peebles, Gas Commissioners,	–	–	–	–	–	–	–	2,684	–	39
Penicuik,	–	–	–	110	–	–	–	–	–	40

* Burghs in which there was no Expenditure out of Loans have not been inserted in this part.
† The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.

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PART V.—EXPENDITURE out of Loans—*continued.*

	Fire Brigade. 10.	Tramways. 11.	Public Baths and Wash-houses. 12.	Public Parks, &c. 13.	Slaughter-houses. 14.	Markets. 15.	Dwelling-house Improvements. 16.	General Burgh Improvements. 17.	Burial Grounds. 18.	Public Libraries. 19.	Lodging Houses. 20.	Other Purposes. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	–	–	–	–	–	1,915
2	–	–	–	–	–	–	–	–	–	–	–	* 10	534
3	–	–	–	–	–	–	–	–	–	–	–	–	80
4	–	–	–	–	–	–	–	1,500	–	–	–	–	11,922
5	–	–	–	–	–	–	–	–	–	–	–	–	1,162
6	–	–	–	–	–	–	–	–	–	–	–	–	1,197
7	–	–	–	–	–	–	–	207	–	–	–	–	13,525
8	–	–	–	–	–	–	–	–	–	–	–	–	25,258
9	–	–	–	–	630	–	–	70	–	–	–	–	700
10	–	–	–	237	–	–	–	–	–	–	–	–	2,324
11	–	–	–	–	–	–	–	110	–	–	–	–	110
12	–	–	–	–	–	–	–	–	–	–	–	–	1,143
13	–	–	–	–	–	–	–	–	–	–	–	–	773
14	–	–	–	–	–	–	–	–	–	–	–	† 1,800	1,800
15	–		–	–	–	–	–	–	–	–	–	–	2,898
16	–		3,257	17	–	–	–	–	–	–	–	–	18,404
17		–	–	–	–	–	–	–	–	–	–	–	495
18	–		–	–	–	–	–	–	–	–	–	–	12
19	–		–	–	–	–	–	–	–	–	–	–	953
20	–	–	–	–	–	–	–	–	–	–	–	–	2,786
21	–	–	–	–	–	–	–	–	–	–	–	–	520
22	–	–	–	–	–	–	–	–	–	–	–	–	—
23		–	–	–	708	–	–	–	–	–	–	–	2,280
24	29	–	–	–	–	–	–	–	–	–	–	–	492
25		–	–	–	–	–	–	–	–	–	–	–	2,980
26	–	–	–	–	–	–	–	–	–	–	–	–	319
27		–	–	–	–	–	–	–	–	–	–	* 94	94
28	–	–	–	–	–	–	–	–	–	–	–	‡ 35	453
29	–	–	–	–	–	–	–	–	–	–	–	–	232
30		–	–	–	–	–	–	–	–	–	–	–	1,606
31	–	–	–	–	–	–	–	–	–	–	–	–	10,581
32	–	–	–	–	–	–	–	–	–	–	–	–	2,800
33	–	–	–	–	–	–	–	–	–	–	–	–	833
34	–	–	–	–	15	–	–	412	–	–	–	–	6,386
35	–	–	–	–	–	–	–	–	–	–	–	–	51,032
36	645	–	722	–	–	–	–	8,782	–	–	–	–	11,832
37	212	–	–	36	–	–	–	–	–	–	–	§ 385	2,984
38	–		–	–	–	–	–	1,688	–	–	–	–	5,444
39	–	–	–	–	–	–	–	–	–	–	–	–	2,684
40	–	–	–	–	–	–	–	–	–	–	–	‖ 188	298

* General upkeep of Town Property. † Lauder Light Railway. ‡ Lighting Streets, &c., by Gas.
§ Lighting Streets, &c., by Gas, £144; General Sanitary Operations, £241.
Do. do. £183; Do. do. £5.

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PART V.—EXPENDITURE out of Loans—*continued.*

BURGH.*	New Buildings and Purchase of Property. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	
	£	£	£	£	£	£	£	£	£	
Perth, Burgh Commissioners,	–	–	–	9,651	7,000	–	–	–	–	1
Perth, Gas Commissioners,	–	–	–	–	–	–	–	16,081	–	2
Peterhead, Burgh Commissioners,	–	–	–	224	129	753	–	–	–	3
Pittenweem,	–	–	–	..	–	100	–	–	–	4
Pollokshaws,	–	–	–	–	–	–	–	–	–	5
Port-Glasgow,	–	–	–	261	–	1,908	–	293	–	6
Portsoy,	–	–	–	–	–	–	–	245	–	7
Prestonpans,	–	–	–	–	–	–	–	–	–	8
Queensferry,	–	.	–	–	–	–	–	–	–	9
Rattray,	–	–	–	–	1,094	–	–	–	–	10
Renfrew,	–	–	–	–	–	–	281	–	–	11
Rothesay,	–	–	–	–	–	1,787	–	–	3,270	12
Rutherglen,	–	–	–	680	–	–	–	–	–	13
St Andrews,	–	–	–	–	–	5,322	85	–	–	14
Saltcoats,	–	–	–	2,821	1,362	–	1,893	–	–	15
Selkirk, Burgh Commissioners,	–	–	–	10	–	126	641	–	–	16
Stirling, Burgh Commissioners,	–	120	–	3,002	–	–	–	–	–	17
Stirling, Public Health Local Authority,	–	–	–	–	–	–	–	–	–	18
Stonehaven,	1	–	66	–	267	116	–	–	–	19
Stranraer,	–	–	–	2,000	–	–	–	–	–	20
Stromness,	–	–	–	–	–	4,012	–	–	–	21
Tayport,	500	–	–	–	–	–	–	–	–	22
Thurso,	–	–	–	–	–	–	–	–	–	23
Tobermory,	–	–	–	–	–	–	–	–	–	24
Troon,	–	–	–	–	461	–	–	8,045	–	25
Turriff,	–	–	–	–	–	–	–	–	–	26
Water of Leith Purification Commissioners,	–	–	–	–	1,165	–	–	–	–	27
Wishaw,	–	–	–	–	–	67,198	–	2,512	–	28
Total,	74,802	12,259	32,353	121,301	134,371	365,436	116,889	275,961	594,038	

* Burghs in which there was no Expenditure out of Loans have not been inserted in this part.

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PART V.—EXPENDITURE out of Loans—*continued.*

	Fire Brigade.	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter-houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	4,289	7,400	–	–	–	–	28,340
2	–	–	–	–	–	–	–	–	–	–	–	* 1,919	18,000
3	–	–	1,042	–	–	–	–	333	–	–	–	–	2,481
4	–	–	–	–	–	–	–	–	–	–	–	–	100
5	–	–	–	–	–	–	–	–	–	–	–	* 1,000	1,000
6	–	–	–	–	–	–	–	–	–	–	–	–	2,462
7	–	–	–	–	–	–	–	–	–	–	–	–	245
8	–	–	–	–	–	–	–	202	–	–	–	–	202
9	–	–	1,044	–	–	–	–	–	–	–	–	–	1,044
10	–	–	–	–	–	–	–	–	–	–	–	–	1,094
11	–	–	–	–	–	–	–	1,135	–	–	–	–	1,416
12	–	–	–	–	–	–	–	–	–	–	–	–	5,057
13	–	–	–	–	–	–	–	–	–	–	–	–	680
14	–	–	–	59	401	–	–	–	–	–	–	† 148	6,015
15	–	–	–	–	–	–	–	–	–	–	–	–	6,076
16	–	–	–	–	–	–	–	–	–	–	–	–	777
17	–	–	–	–	–	–	–	–	–	–	–	–	3,122
18	–	–	–	–	–	–	–	–	–		–	† 374	374
19	–	–	–	–	–	–	–	–	–	–	105	‡ 103	658
20	–	–	–	–	–	–	–	–	–	–	–	–	2,000
21	–	–	–	–	–	–	–	–	–	–	–	§ 64	4,076
22	–	–	–	–	–	–	–	–	–	–	–	–	500
23	–	–	–	–	978	–	–	–	–	–	–	–	978
24	–	–	–	–	160	–	–	–	–	–	–	–	160
25	–	–	–	1,541	169	–	–	–	–	–	–	–	10,216
26	–	–	–	43	–	–	–	–	–	–	–	–	43
27	–	–	–	–	–	–	–	–	–	–	–	–	1,165
28	–	–	–	–	–	–	–	–	–	–	–	† 1,059	70,769
	38,223	499,613	44,362	24,686	16,782	2,797	160,080	63,042	715	1,469	4,574	‖ 51,580	2,635,333

* Payments to other Local Authorities. † General Sanitary Operations. ‡ Lighting Streets, etc., by Gas, £18; General Sanitary Operations, £85. § Miscellaneous. ‖ Lighting Streets, etc., by Gas, £764; by Electricity, £3,016; General Sanitary Operations, £5,232; General Upkeep of Town Property, £2,305; Payments under Prisons Act, £50; Interest on Loans, £15,419; Sheriff Court Houses, £4,448; Light Railways Act, 1896, £1,925; Payments to other Local Authorities, £7,094; Miscellaneous, £11,327.

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DETAILED ABSTRACT of RETURNS

PART VI.—LOANS OUTSTANDING at 15th May 1900.

BURGH.	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Aberchirder,	–	–	–	–	190	569	–	–	–	–	1
Aberdeen,	1,350	9,730	–	9,084	73,030	185,291	29,703	*79,191	76,768	–	2
Aberfeldy,	550	–	–	225	1,811	616	–	–	–	–	3
Aberlour,	–	–	–	–	271	550	–	–	–	–	4
Abernethy,	–	–	–	150	–	328	–	–	–	–	5
Airdrie,	6,134	–	–	4,700	2,520	–	224	–	–	–	6
Alloa,	2,108	–	9	8,555	2,284	41,953	2,547	25,420	–	60	7
Alva,	–	–	–	–	1,680	–	1,050	–	–	–	8
Alva, Gas Commissioners,	–	–	–	–	–	–	–	6,580	–	–	9
Alyth,	–	–	–	–	2,428	3,338	–	–	–	–	10
Annan, Town Council,	–	–	–	–	–	–	–	–	–	–	11
Annan, Burgh Commissioners,	–	–	–	2,400	1,787	6,223	–	–	–	–	12
Anstruther Easter,	–	–	195	–	896	4,328	–	–	–	–	13
Anstruther Wester,	–	–	–	–	240	1,784	–	–	–	–	14
Arbroath, Town Council,	–	–	–	–	–	–	–	–	–	–	15
Arbroath, Burgh Commissioners,	–	330	225	6,885	4,025	12,750	1,000	–	–	–	16
Arbroath, Gas Commissioners,	–	–	–	–	–	–	–	†16,550	–	–	17
Ardrossan,	2,900	–	–	–	4,767	23,425	2,441	11,041	–	–	18
Armadale,	533	–	–	–	150	–	787	–	–	–	19
Auchterarder,	–	–	–	–	–	–	–	250	–	–	20
Auchtermuchty, Town Council,	–	–	–	–	–	–	–	–	–	–	21
Auchtermuchty, Burgh Commissioners,	–	–	–	–	–	–	–	–	–	–	22
Ayr,	88,475	–	–	24,808	23,780	104,906	1,000	–	44,952	–	23
Ballater,	–	–	–	–	1,151	2,465	–	–	–	–	24
Banchory,	–	–	–	–	1,367	3,171	–	–	–	–	25
Banff, Town Council,	–	–	–	–	–	–	–	–	–	–	26
Banff, Burgh Commissioners,	–	–	–	–	2,923	6,102	466	–	–	–	27
Barrhead,	3,000	–	–	818	14,267	–	2,430	–	–	–	28
Bathgate,	–	–	–	70	4,194	5,381	–	–	–	–	29
Biggar,	–	–	–	224	501	2,892	–	–	–	–	30
Blairgowrie,	–	–	–	–	1,858	–	–	–	–	–	31
Bo'ness,	400	–	–	–	4,253	48,756	281	–	–	–	32
Bonnyrigg,	–	–	–	937	–	–	158	–	–	–	33
Brechin,	3,850	–	–	763	2,631	6,327	1,000	–	–	–	34
Bridge of Allan,	–	–	–	1,125	–	–	–	–	–	–	35
Broughty Ferry,	–	–	–	750	6,545	–	–	‡20,445	–	–	36
Buckhaven Methil, and Innerleven,	–	–	–	4,800	2,833	3,000	–	–	–	–	37
Buckie,	–	–	–	–	354	2,893	–	–	–	–	38

* In addition, the capitalised value of Annuities remaining at the close of the year was £151,891.
† Do. do. do. do. do. £44,800.
‡ Do. do. do. do. do. £14,389.

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PART VI.—LOANS OUTSTANDING at 15th May 1900.

	Tramways. 11.	Public Baths and Wash-houses. 12.	Public Parks, &c. 13.	Slaughter-Houses. 14.	Markets. 15.	Dwelling-house Improvements. 16.	General Burgh Improvements. 17.	Burial Grounds. 18.	Public Libraries. 19.	Lodging Houses. 20.	Other Purposes. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	195	–	–	–	–	–	–	–	954
2	134,992	–	4,080	–	–	41,776	113,386	–	–	13,700	191,901	963,982
3	–	–	–	850	–	–	–	–	–	–	–	4,052
4	–	–	–	–	–	–	–	–	–	–	–	821
5	–	–	–	–	–	–	–	–	–	–	–	478
6	–	–	360	–	–	–	–	–	962	–	200	15,100
7	–	–	448	527	–	–	817	–	–	–	71	84,799
8	–	–	–	–	–	–	2,850	–	–	–	–	5,580
9	–	–	–	–	–	–	–	–	–	–	–	6,580
10	–	–	–	–	–	–	–	–	–	–	–	5,766
11	–	–	–	–	–	–	–	–	–	–	1,200	1,200
12	–	–	–	970	–	–	–	–	–	–	–	11,380
13	–	–	–	–	–	–	–	–	–	–	–	5,419
14	–	–	–	–	–	–	–	–	–	–	20	2,044
15	–	–	–	–	–	–	–	9,171	–	–	* 21,525	30,696
16	–	–	–	5,050	–	–	4,085	–	–	–	–	34,350
17	–	–	–	–	–	–	–	–	–	–	–	16,550
18	–		–	–	–	–	–	–	–	–	–	44,574
19	–	–	–	606	–	–	–	–	–	–	–	2,076
20	–	–	–	–	–	–	–	–	–	–	150	400
21	–	–	–	–	–	–	–	–	–	–	–	–
22	–	–	–	–	–	–	–	–	–	–	–	–
23	–	–	–	–	–	–	9,900	4,550	1,100	–	6,838	310,304
24	–	–	–	–	–	–	–	–	–	–	83	3,699
25	–	–	–	–	–	–	–	–	–	–	–	4,538
26	–	–	–	–	–	–	–	–	–	–	† 10,723	10,723
27	–	–	–	387	–	–	–	–	–	–	–	9,878
28	–	–	–	–	–	–	900	–	–	–	990	22,405
29	–	–	–	–	–	–	–	–	–	–	–	9,645
30	–	–	–	–	–	–	–	–	–	–	–	3,617
31	–	–	–	–	–	–	–	–	–	–	–	1,858
32	–	–	–	470	–	3,742	214	–	–	–	3,893	62,009
33	–	–	–	392	–	–	–	–	–	–	–	1,487
34	–	–	950	–	–	–	1,822	–	550	–	† 18,950	36,843
35	–	–	–	–	–	–	900	–	–	–	–	2,025
36	–	–	–	–	–	–	–	–	–	–	‡ 14,904	42,644
37	–	–	–	–	–	–	–	–	–	–	–	10,633
38	–	–	–	776	–	–	270	–	–	–	–	4,293

* Due on Personal Bonds and Minutes of Town Council. † Common Good. ‡ General Police Purposes.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

BURGH.	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Burghead,	–	–	–	–	377	2,983	–	–	–	–	1
Burntisland,	–	1,200	–	300	258	19,893	–	–	–	–	2
Burntisland, Gas Commissioners,	–	–	–	–	–	–	–	7,130	–	–	3
Burntisland, Cemetery Board,	–	–	–	–	–	–	–	–	–	–	4
Callander,	–	–	–	–	584	924	–	–	–	–	5
Campbeltown,	1,000	–	–	–	3,210	10,505	–	10,764	–	–	6
Carnoustie,	3,084	–	–	5,071	4,267	2,456	–	–	–	–	7
Castle-Douglas,	1,040	–	–	–	4,264	4,212	–	–	–	–	8
Clydebank,	4,716	–	–	6,460	5,200	–	6,693	–	–	–	9
Coatbridge,	34,554	490	–	7,442	7,025	–	–	200	–	1,218	10
Cockenzie,	–	–	–	–	–	823	–	–	–	–	11
Coldstream,	–	–	–	–	–	2,653	–	–	–	–	12
Coupar Angus,	–	–	–	–	3,159	797	–	–	–	–	13
Cove and Kilcreggan,	500	200	–	–	–	5,184	–	–	–	–	14
Cowdenbeath,	–	–	–	–	652	6,881	–	–	–	–	15
Crail,	–	–	–	–	2,091	3,510	–	–	–	–	16
Crieff,	–	–	–	866	3,030	5,022	–	–	–	–	17
Cromarty,	–		–	–	1,259	1,923	–	–	–	–	18
Cullen,	–	–	–	–	2,533	562	–	–	–	–	19
Culross,	–	–	–	–	–	–	–	–	–	–	20
Cumnock and Holmhead,	–	–	–	–	–	1,550	–	–	–	–	21
Cupar, Town Council,	–	–	–	–	–	–	–	–	–	–	22
Cupar, Burgh Commissioners,	–	–	–	2,450	350	20,680	350	–	–	–	23
Dalbeattie,	1,856	–	–	600	1,956	5,310	–	–	–	–	24
Dalkeith,	–	–	–	637	–	2,156	–	–	–	–	25
Darvel,	–	–	–	284	100	2,300	–	3,322	–	–	26
Denny and Dunipace,	–	–	–	–	9,500	8,507	–	–	–	–	27
Denny and Dunipace, Gas Commissioners,	–	–	–	–	–	–	–	6,278	–	–	28
Dingwall,	–	–	–	–	1,497	1,271	–	–	–	–	29
Dollar,	–	–	–	–	1,016	–	–	–	–	–	30
Dornoch,	–	–	–	–	745	1,316	–	–	–	–	31
Doune,	–	–	–	–	–	3,540	–	–	–	–	32
Dufftown,	–	–	–	–	–	642	–	–	–	–	33
Dumbarton,	5,000	–	–	9,174	650	30,630	7,764	–	–	–	34
Dumbarton, Gas Commissioners,	–	–	–	–	–	–	–	* 10,200	–	–	35
Dumfries, Town Council,	–	4,500	–	–	–	–	–	–	–	–	36
Dumfries, Burgh Commissioners,	–	–	–	10,267	–	–	–	–	–	–	37
Dumfries and Maxwelltown, Water Commissioners,	–	–	–	–	–	9,750	–	–	–	–	38
Dumfries, Gas Commissioners,	–	–	–	–	–	–	–	30,417	–	–	39
Dunbar,	1,250	–	–	–	153	9,644	–	6,240	–	–	40

* In addition, the capitalised value of Annuities remaining at the close of the year was £13,500.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter-Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	300	-	-	-	-	3,660
2	-	-	-	-	-	-	-	-	-	-	* 857	22,508
3	-	-	-	-	-	-	-	-	-	-	-	7,130
4	-	-	-	-	-	-	-	1,311	-	-	-	1,311
5	-	-	-	-	-	-	-	-	-	-	-	1,508
6	-	-	10,190	1,500	-	-	1,550	-	-	-	-	38,719
7	-	-	-	-	-	-	-	-	-	-	-	24,878
8	-	-	-	190	-	-	-	-	-	-	-	9,706
9	-	-	-	-	-	-	-	-	-	-	-	23,069
10	-	-	-	2,609	-	-	-	-	-	-	4,387	57,925
11	-	-	-	-	-	-	-	-	-	-	-	823
12	-	-	-	-	-	-	-	-	-	-	-	2,653
13	-	-	-	-	-	-	-	-	-	-	-	3,956
14	-	-	-	-	-	-	-	-	-	5	-	5,884
15	-	-	-	1,524	-	-	-	-	-	-	-	9,057
16	-	-	-	-	-	-	-	-	-	-	† 200	5,801
17	-	-	-	433	-	-	-	-	-	-	-	9,351
18	-	-	-	-	-	-	-	-	-	-	-	3,182
19	-	-	-	111	-	-	-	-	-	-	-	3,206
20	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	1,550
22	-	-	-	-	-	-	-	-	-	-	450	450
23	-	-	-	-	-	-	-	-	-	-	-	23,830
24	-	-	-	653	-	-	-	-	-	-	-	10,375
25	-	-	-	-	-	-	-	-	-	-	-	2,793
26	-	-	-	200	-	-	250	-	-	-	-	6,456
27	-	-	-	-	-	-	575	-	-	-	-	18,582
28	-	-	-	-	-	-	-	-	-	-	-	6,278
29		-	-	45	-	-	-	-	-	-	-	2,813
30	-	-	-	342		-	-	-	-	-	-	1,358
31	-	-	-	350	-	-	-	-	-	-	‡ 250	2,661
32	-	-	-	-	-	-	-	-	-	-	-	3,540
33	-	-	-	-	-	-	200	-	-	-	-	842
34	-	-	-	900	-	-	-	-	460	-	12,307	66,885
35	-	-	-	-	-	-	-	-	-	-	-	10,200
36	-	-	-	500	-	-	-	-	-	-	§ 13,850	18,850
37	-	-	-	-	-	-	-	-	-	-	-	10,267
38	-	-	-	-	-	-	-	-	-	-	-	9,750
39	-	-	-	-	-	-	-	-	-	-	-	30,417
40	-	-	-	1,589	-	-	-	-	-	-	-	18,876

* Includes Common Good, £800. † Common Good. ‡ Under Light Railways Act, 1896.
§ Greyfriars' Church, £3,500, and Burgh Properties generally, £10,350.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

BURGH.	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Dunblane,	1,623	–	–	–	4,506	7,464	–	–	–	–	1
Dundee, Town Council,	–	–	–	–	–	–	–	–	–	–	2
Dundee, Burgh Commissioners and Water Commissioners,	–	–	–	37,840	88,920	[1]511 643	30,971	–	–	–	3
Dundee, Gas Commissioners,	–	–	–	–	–	–	–	[2]141,592	43,200	–	4
Dunfermline,	–	–	–	3,820	15,522	56,739	3,908	95,670	–	–	5
Dunoon,	2,000	–	–	6,464	7,718	19,155	5,494	–	–	–	6
Duns,	–	–		1,494	789	–	–	–	–	–	7
Dysart,*	4,040	–	–	–	–	–	–	–	–	–	8
Earlsferry,	–	–	–	–	300	650	–	–	–	–	9
East Linton,	–	–	–	40	762	–	–	–	–	–	10
Edinburgh, †	89,496	7,118	30,932	63,516	55,220	–	79,444	–	550,628	35,415	11
Edinburgh and District Water Trust, ‡	–	–	–	–	–	[3]1,600,261	–	–	–	–	12
Edinburgh and Leith, Gas Commissioners,	–	–	–	–	–	–	–	[4]378,702	–	–	13
Elgin,	–	–	–	4,603	–	12,595	2,600	12,200	–	–	14
Elie,	–	–	–	–	470	2,503	–	–	–	40	15
Ellon,	–	–	–	–	300	1,709	–	–	–	–	16
Eyemouth,	–	–	–	1,000	–	1,524	90	–	–	–	17
Falkirk, §	8,709	–	–	–	14,679	–	2,259	–	–	–	18
Falkirk and Larbert, Water Commissioners, ‖	–	–	–	–	–	101,825	–	–	–	–	19
Falkirk, Gas Commissioners,	–	–	–	–	–	–	–	110,114	–	–	20
Falkland,	–	–	–	–	–	–	–	–	–	–	21
Forfar,	2,150	–	–	3,738	13,791	41,345	–	[5] 10,200	–	–	22
Forres, Town Council,	–	–	–	–	–	–	–	–	–	–	23
Forres, Burgh Commissioners,	–	–	–	550	970	14,100	–	–	–	–	24
Fortrose,	–	–	–	133	709	150	–	–	–	–	25
Fort-William,	–	–	–	300	341	6,890	–	–	–	–	26
Fraserburgh,	–	–	–	–	3,480	13,685	–	–	–	–	27
Galashiels,	135	–	–	1,501	–	38,314	320	–	–	–	28
Galston,	–	–	–	–	1,000	2,300	–	–	–	–	29
Gatehouse,	–	–	–	–	–	1,548	–	–	–	–	30
Girvan,	–	–	–	–	4,501	8,281	–	–	–	–	31
Glasgow, Town Council,	519,434	19,900	–	–	–	–	–	–	–	–	32
Glasgow, Police Commissioners, ¶	4,777	136,788	193,374	460,113	489,716	–	236,806	–	–	79,978	33
Glasgow, Water Commissioners, **	–	–	–	–	–	[6]2,350,510	–	–	–	–	34
Glasgow, Gas Commissioners,	–	–	–	–	–	–	–	[7]766,500	628,500	–	35
Glasgow, Court-House Commissioners, ††	–	–	–	–	–	–	–	–	–	–	36
Glasgow, Juvenile Delinquency Commissioners, ††	–	–	–	–	–	–	–	–	–	–	37
Gourock,	–	–	–	1,830	1,759	8,670	–	15,878	–	–	38
Govan,	44,908	–	9,430	27,000	6,850	–	25,973	–	17,050	–	39
Grangemouth,	5,500	–	–	–	2,552	14,226	–	–	–	–	40
Grantown,	–	–	–	–	2,846	1,740	–	–	–	–	41
Greenock,	135,709	39,928	3,137	75,091	31,323	333,315	7,456	78,672	50,009	796	42

* The Burgh of Dysart is comprised in the Kirkcaldy and Dysart Water Supply District.

† While the *total* indebtedness of the Burgh of Edinburgh as appearing here corresponds absolutely with that shown in last year's volume as outstanding at the close of the year, there has been a re-allocation of the debt under the various *heads* on what is considered a more equitable basis.

‡ For area comprised in the Edinburgh and District Water Trust, *vide* footnote (†) to page 258.

§ The Burgh of Falkirk is comprised in the Falkirk and Larbert Water Supply District. ‖ This is the first Return from this Authority.

¶ While the *total* indebtedness of the Glasgow Police Department as appearing here corresponds absolutely with that shown in last year's volume as outstanding at the close of the year, there has been a re-allocation of the Debt under the various *heads* on what is considered a more equitable basis.

** For area comprised within the Glasgow Water Supply District, *vide* footnote (‡) to page 283. †† This is the first Return from this Authority.

[1] In addition, the capitalised value of Annuities remaining at the close of the year was £472,395.
[2] In addition, the capitalised value of Annuities remaining at the close of the year was £319,730.
[3] In addition, the capitalised value of Annuities remaining at the close of the year was £225,258.
[4] In addition, the capitalised value of Annuities remaining at the close of the year was £1,118,468.
[5] In addition, the capitalised value of Annuities remaining at the close of the year was £9,824.
[6] In addition, the capitalised value of Annuities remaining at the close of the year was £848,012.
[7] In addition, the capitalised value of Annuities remaining at the close of the year was £1,147 163.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

	Tramways.	Public Baths and Washhouses.	Public Parks, &c.	Slaughter-Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	149	-	-	-	-	-	-	-	13,742
2	-	-	-	-	-	-	-	-	-	-	-	-
3	74,807	14,990	-	32,394	24,385	-	285,264	1,500	-	-	[1] 218,274	1,320,988
4	-	-	-	-	-	-	-	-	-	-	-	184,792
5	-	-	-	1,900	-	-	-	-	-	-	-	177,559
6	-	-	-	388	-	-	-	-	-	-	[2] 6,896	48,115
7	-	-	-	180	-	-	-	-	-	-	-	2,463
8	-	-	-	-	-	-	-	-	-	-	-	4,040
9	-	-	-	-	-	-	-	-	-	-	-	950
10	-	-	-	-	-	-	-	-	-	-	-	802
11	1,005,592	22,214	41,520	-	-	105,567	453,547	413	3,347	-	[3] 93,897	2,637,866
12	-	-	-	-	-	-	-	-	-	-	-	1,600,261
13	-	-	-	-	-	-	-	-	-	-	-	378,702
14	-	-	11,664	-	-	-	4,600	-	-	-	[4] 5,925	54,187
15	-	-	-	-	-	-	803	-	-	-	-	3,816
16	-	-	-	-	-	-	-	-	-	-	-	2,009
17	-	-	-	-	-	-	-	-	-	-	-	2,614
18	-	-	2,571	3,828	-	-	3,835	-	-	8,683	[4] 18,399	62,963
19	-	-	-	-	-	-	-	-	-	-	-	101,825
20	-	-	-	-	-	-	-	-	-	-	-	110,114
21	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	300	999	-	-	-	-	-	-	[5] 14,800	87,323
23	-	-	-	-	-	-	-	-	-	-	[6] 12,221	12,221
24	-	-	-	1,720	-	-	400	-	-	-	200	17,940
25	-	-	-	-	-	-	150	-	-	-	[6] 780	1,922
26	-	-	-	-	-	-	260	-	-	-	[4] 1,757	9,548
27	-	-	-	-	-	-	-	-	-	-	[4] 1,270	18,435
28	-	-	266	260	-	-	1,071	81	-	-	-	41,948
29	-	-	-	400	-	-	-	-	-	-	-	3,700
30	-	-	-	-	-	-	-	-	-	-	-	1,548
31	-	-	-	700	-	-	250	-	-	-	-	13,732
32	334,732	-	643,025	60,454	60,454	1,457,676	-	-	-	93,751	[7] 160,475	3,849,901
33	-	135,398	30,785	-	-	-	143,367	-	-	-	[8] 65,069	1,976,171
34	-	-	-	-	-	-	-	-	-	-	-	2,350,510
35	-	-	-	-	-	-	-	-	-	-	-	1,395,000
36	-	-	-	-	-	-	-	-	-	-	58,350	58,350
37	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	5,645	-	-	-	-	33,782
39	65,327	4,150	17,320	-	-	-	7,900	-	-	-	9,263	235,171
40	-	-	-	300	-	-	-	-	534	-	-	23,112
41	-	-	-	-	-	-	-	-	-	-	-	4,586
42	15,090	172	-	9,562	-	194,023	21,970	-	-	-	9,005	1,005,249

[1] Esplanade, £20,655; General Police Purposes, £197,619.
[2] Castle Property, £5,000; Esplanade, £1,896.
[3] Includes proper Municipal Account for New City Debt, £91,250.
[4] General Burgh Purposes.
[5] Reclaiming Waste Lands, &c.
[6] Common Good.
[7] Includes Clyde Embankments, £110,746.
[8] Washhouses for Infected Clothing; Sanitary Chambers, £47,396; Street Lamps, £13,467; Public Conveniences, £4,206.
[9] Court Houses.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

BURGH.	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Haddington,	–	–	–	5,174	20	7,651	–	–	–	–	1
Hamilton,	6,692	–	–	1,760	1,500	54,484	855	35,550	–	–	2
Hawick, Town Council,	–	–	–	–	–	–	–	–	–	–	3
Hawick, Burgh Commissioners,	–	–	–	800	21,018	14,950	–	–	–	–	4
Helensburgh,	6,172	–	481	1,450	4,802	5,142	1,610	–	–	–	5
Helensburgh, Gas Commissioners,*	–	–	–	–	–	–	–	35,000	–	–	6
Huntly,	–	–	85	265	1,991	2,325	–	–	–	–	7
Innerleithen,	–	–	–	–	590	1,011	425	–	–	107	8
Inveraray,	–	–	–	–	–	700	–	–	–	–	9
Inverbervie,	–	–	–	–	920	2,217	–	–	–	–	10
Invergordon,	–	–	–	–	–	1,255	–	500	–	–	11
Inverkeithing, Town Council,	–	–	–	–	–	–	–	–	–	–	12
Inverkeithing, Burgh Commissioners,	–	–	–	151	1,132	1,515	369	–	–	–	13
Inverness,	24,073	–	–	18,904	8,504	49,123	–	49,138	–	–	14
Inverurie,	–	–	–	–	196	1,579	470	–	–	–	15
Irvine,	–	–	–	9,000	–	–	1,142	–	–	–	16
Irvine, Water Commissioners,	–	–	–	–	–	101,018	–	–	–	–	17
Jedburgh,	4,000	–	–	–	282	1,877	–	–	–	–	18
Johnstone,	1,967	–	1,460	2,595	3,992	–	2,392	20,477	–	–	19
Keith,	–	–	–	–	–	2,810	–	–	–	–	20
Kelso,	–	–	–	525	–	1,032	–	–	–	–	21
Kilmarnock,	18,633	4,900	2,650	2,370	4,320	‡ 71,500	950	24,535	–	–	22
Kilrenny,	–	–	–	–	–	5,091	–	–	–	–	23
Kilsyth,	–	–	110	1,029	166	392	–	100	–	–	24
Kilsyth, Gas Commissioners,	–	–	–	–	–	–	–	5,721	–	–	25
Kilwinning,	–	–	–	–	200	–	–	–	–	–	26
Kilwinning, Special Water Supply District, †	–	–	–	–	–	–	–	–	–	–	27
Kinghorn,	–	–	–	–	–	5,025	–	–	–	–	28
Kingussie,	–	–	–	–	–	1,187	–	–	–	–	29
Kinning Park,	–	4,250	–	12,835	–	–	2,500	–	–	–	30
Kinross,	–	–	–	–	1,130	3,165	–	–	–	–	31
Kintore,	–	–	–	–	141	–	95	–	–	–	32
Kirkcaldy, Town Council,	5,300	–	–	–	–	–	–	–	–	–	33
Kirkcaldy, Burgh Commissioners,	600	5,261	–	22,106	18,650	–	13,000	–	–	–	34
Kirkcaldy and Dysart, Water Commissioners,	–	–	–	–	–	182,130	–	–	–	–	35
Kirkcudbright,	2,100	–	–	–	–	2,510	–	3,850	–	–	36
Kirkintilloch,	–	–	–	200	20,420	14,887	2,923	11,100	–	–	37
Kirkwall, Town Council,	3,500	–	–	–	–	–	–	–	–	–	38
Kirkwall, Burgh Commissioners,	–	–	–	2,500	3,893	6,299	–	–	–	–	39
Kirriemuir,	–	–	–	1,896	2,685	5,345	–	–	–	–	40
Ladybank,	–	–	–	150	120	–	–	–	–	–	41
Lanark,	–	–	–	–	1,506	7,890	550	–	–	–	42

* This is the first Return from this Authority.
† *Vide* footnote (‡) to page 118 regarding the area, &c., of the Kilwinning Special Water Supply District.
‡ In addition, the capitalised value of Annuities remaining at the close of the year was £93,000.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter-Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	–	–	–	* 2,458	15,303
2	–	–	150	–	–	–	4,643	–	–	–	† 16,760	122,394
3	–	–	–	–	–	–	–	–	–	–	* 10,478	10,478
4	–	–	14,331	1,125	–	–	–	985	–	–	–	53,209
5	–	–	168	493	–	–	–	–	–	–	2,051	22,369
6	–	–	–	–	–	–	–	–	–	–	–	35,000
7	–	–	–	–	–	–	165	–	–	–	–	4,831
8	–	–	–	598	–	–	–	–	–	–	–	2,731
9	–	–	–	–	–	–	–	–	–	–	–	700
10	–	–	–	–	–	–	253	–	–	–	–	3,390
11	–	–	–	235	–	–	–	–	–	–	–	1,990
12	–	–	–	–	–	–	–	–	–	–	* 3,000	3,000
13	–	–	–	–	–	–	–	–	–	–	–	3,167
14	–	–	–	–	–	–	–	–	–	–	‡–	149,742
15	–	–	–	–	–	–	–	–	–	–	–	2,245
16	–	–	–	–	–	–	3,920	–	–	–	8,165	22,227
17	–	–	–	–	–	–	–	–	–	–	–	101,018
18	–	–	–	480	–	–	–	–	–	–	–	6,639
19	–	–	–	–	–	–	–	–	–	–	293	33,176
20	–	–	–	–	–	–	–	–	–	–	–	2,810
21	–	–	–	1,196	–	–	–	–	–	–	–	2,753
22	–	–	3,645	800	1,750	–	6,291	2,950	–	–	2,650	147,944
23	–	–	–	–	–	–	180	–	–	–	–	5,271
24	–	–	–	851	–	–	–	–	–	–	–	2,648
25	–	–	–	–	–	–	–	–	–	–	–	5,721
26	–	–	–	900	–	–	–	–	–	–	–	1,100
27	–	–	–	–	–	–	–	–	–	–	–	–
28	–	–	–	–	–	–	–	–	–	–	–	5,025
29	–	–	–	–	–	–	–	–	–	–	–	1,187
30	–	–	–	–	–	–	–	–	–	–	‖ 5,100	24,685
31	–	–	–	–	–	–	–	–	–	–	–	4,295
32	–	–	–	–	–	–	–	–	–	–	–	236
33	–	–	–	–	–	–	–	–	–	–	–	5,300
34	–	–	–	1,213	–	–	2,830	1,170	–	–	–	64,830
35	–	–	–	–	–	–	–	–	–	–	–	182,130
36	–	–	–	630	–	–	701	398	–	–	** 3,011	13,200
37	–	–	2,394	987	–	–	–	–	–	–	–	52,911
38	–	–	–	200	–	–	–	–	–	–	–	3,700
39	–	–	–	–	–	–	–	–	–	–	–	12,692
40	–	–	–	670	–	–	410	–	–	–	–	11,006
41	–	–	–	–	–	–	–	–	–	–	–	270
42	–	–	–	700	–	–	–	–	–	–	†† 4,511	15,157

* Common Good. † Common Good, £2,360; Street Improvements, £11,500; Burgh General Purposes, £2,900.
‡ In addition the capitalised value of Annuities remaining at the close of the year was £2,680.
§ Street Improvements. ‖ Ground purchased. ** Harbour. ‡‡ Common Good.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

BURGH.	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Langholm,	–	–	–	–	–	–	–	–	–	–	1
Largs,	–	–	–	–	2,900	11,300	–	–	–	–	2
Lasswade,	–	–	–	–	360	–	98	–	–	–	3
Lauder,	–	–	–	–	–	287	–	–	–	–	4
Laurencekirk,	–	–	–	–	1,225	3,672	–	–	–	–	5
Leith,	1,820	4,125	–	7,726	–	–	52,920	–	34,396	–	6
Lerwick,	–	–	–	–	275	5,754	1,131	–	–	–	7
Leslie, Town Council,	–	–	–	–	–	–	–	–	–	–	8
Leslie, Burgh Commissioners,	–	–	–	–	26	–	–	–	–	–	9
Leven,	–	–	–	–	–	16,475	–	–	–	–	10
Linlithgow, Town Council,	1,600	–	–	–	–	–	–	–	–	–	11
Linlithgow, Burgh Commissioners,	–	–	–	–	–	7,496	–	–	–	–	12
Loanhead,	–	–	–	–	4,587	1,481	258	–	–	–	13
Lochgelly,	208	–	–	–	–	5,128	–	–	–	–	14
Lochgilphead,	–	–	–	–	680	950	–	–	–	–	15
Lochmaben,	–	–	–	–	–	2,929	–	–	–	–	16
Lockerbie,	–	–	–	–	5,144	6,019	–	4,955	–	–	17
Lossiemouth,	200	–	60	800	160	3,604	–	–	–	–	18
Macduff,	1,584	–	–	–	4,164	3,027	–	–	–	–	19
Markinch,	–	–	–	–	3,482	–	–	–	–	–	20
Maxwelltown,*	–	–	–	2,606	–	–	–	–	–	–	21
Maybole,	–	–	–	–	7,676	9,369	205	–	–	–	22
Melrose,	1,320	–	–	–	–	10,304	–	–	–	–	23
Millport,	1,000	–	–	1,565	300	–	4,500	–	–	–	24
Millport, Gas Commissioners,	–	–	–	–	–	–	–	5,800	–	–	25
Milngavie,	–	–	–	–	–	–	–	–	–	–	26
Moffat,	2,413	–	–	–	–	2,436	–	–	–	–	27
Monifieth,	–	–	–	2,066	1,901	–	–	–	–	–	28
Montrose, Town Council,	–	–	–	–	–	–	–	–	–	–	29
Montrose, Burgh Commissioners,	–	1,700	–	7,236	6,355	3,550	–	–	–	–	30
Motherwell,	6,635	3,800	800	5,212	1,350	56,410	1,976	–	–	–	31
Musselburgh,	–	70	–	8,617	3,400	4,421	432	–	–	–	32
Nairn, Town Council,	–	–	–	–	–	–	–	–	–	–	33
Nairn, Burgh Commissioners,	–	–	–	415	3,584	4,875	–	–	–	–	34
Newburgh,	3,000	–	–	–	343	5,333	–	–	–	–	35
New Galloway,	–	–	–	–	–	414	–	–	–	–	36
Newmilns and Greenholm,	–	–	–	1,275	950	5,325	–	–	–	–	37
Newport,	–	–	–	–	3,213	–	–	–	–	–	38
Newton-Stewart,	–	–	–	–	2,223	3,637	235	–	–	–	39
North Berwick,	–	–	–	1,700	1,300	12,287	3,456	6,512	–	–	40

* The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter-Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	–	–	–	–	–
2	–	–	–	–	–	–	–	–	–	–	* 1,350	15,550
3	–	–	–	–	–	–	–	–	–	–	150	608
4	–	–	–	–	–	–	700	–	–	–	† 1,779	2,766
5	–	–	–	–	–	–	–	–	–	–	–	4,897
6	–	11,280	17,915	2,090	–	38,041	–	–	–	4,800	4,250	179,363
7	–	–	–	168	–	–	–	–	–	–	399	7,727
8	–	–	–	–	–	–	–	–	–	–	–	–
9	–	–	–	666	–	–	–	–	–	–	–	692
10	–	–	–	–	–	–	–	–	–	–	–	16,475
11	–	–	–	–	–	–	–	–	–	–	–	1,600
12	–	–	–	630	–	–	–	–	–	–	300	8,426
13	–	–	–	–	–	–	–	–	–	–	200	6,526
14	–	–	–	480	–	–	–	–	–	–	–	5,816
15	–	–	–	–	–	–	–	–	–	–	–	1,630
16	–	–	–	–	–	–	–	–	–	–	78	3,007
17	–	–	–	–	–	–	–	–	–	–	–	16,118
18	–	–	–	–	–	–	60	–	–	–	–	4,884
19	–	–	–	–	–	–	–	–	–	–	–	8,775
20	–	–	–	–	–	–	–	–	–	–	–	3,482
21	–	–	–	–	–	–	–	–	–	–	–	2,606
22	–	–	–	923	–	–	193	–	–	–	–	18,366
23	–	–	–	564	–	–	–	–	–	–	–	12,188
24	–	–	–	430	–	–	1,300	–	–	–	–	9,095
25	–	–	–	–	–	–	–	–	–	–	–	5,800
26	–	–	–	–	–	–	–	–	–	–	–	–
27	–	–	–	460	–	–	–	–	–	–	–	5,309
28	–	–	–	–	–	–	625	–	–	–	–	4,592
29	–	–	–	–	–	–	–	–	–	–	‡§ 41,130	41,130
30	–	–	–	126	–	–	–	–	–	–	–	18,967
31	–	–	–	726	–	–	–	–	–	–	726	77,635
32	–	–	–	520	–	–	–	–	–	–	‖ 6,013	23,473
33	–	–	–	–	–	–	–	–	–	–	–	–
34	–	–	–	–	–	–	–	–	–	–	–	8,874
35	–	–	–	–	–	–	–	–	–	–	–	8,676
36	–	–	–	–	–	–	–	–	–	–	–	414
37	–	–	–	–	–	–	–	–	–	–	–	7,550
38	–	–	–	–	–	–	–	–	–	–	–	3,213
39	–	–	–	600	27	–	–	–	–	–	–	6,722
40	–	–	–	2,036	–	–	4,660	–	–	–	‡ 4,300	36,251

* Townhead Property. † Under Light Railways Act, 1896. ‡ Common Good. § In addition, the capitalised value of Annuities remaining at the close of the year was £4,500. ‖ Includes Common Good, £5,818.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

BURGH.	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Oban,	5,297	–	–	–	1,777	12,297	–	–	–	–	1
Old Meldrum,	–	–	–	–	–	440	–	–	–	–	2
Paisley, Town Council,	11,510	–	–	28,300	–	380,057	–	64,847	31,790	–	3
Paisley, Burgh Commissioners,	–	–	6,000	–	38,001	–	15,401	–	–	8,500	4
Partick,	19,050	–	–	3,840	13,488	–	6,600	–	–	–	5
Peebles, Town Council,	–	–	–	–	–	–	–	–	–	–	6
Peebles, Burgh Commissioners,	–	–	–	6,722	2,696	11,744	870	–	–	–	7
Peebles, Gas Commissioners,	–	–	–	–	–	–	–	* 2,935	–	–	8
Penicuik,	–	–	–	–	–	1,073	110	–	–	–	9
Perth, Town Council,	–	–	–	–	–	–	–	–	–	–	10
Perth, Burgh Commissioners,	5,540	–	8,600	30,635	12,000	–	–	–	–	400	11
Perth, Water Commissioners,	–	–	–	–	–	37,241	–	–	–	–	12
Perth, Gas Commissioners,	–	–	–	–	–	–	–	† 63,500	–	–	13
Perth, Public Library Committee,	–	–	–	–	–	–	–	–	–	–	14
Peterhead, Town Council,	–	–	–	–	–	–	–	–	–	–	15
Peterhead, Burgh Commissioners,	–	–	–	643	1,567	14,674	–	–	–	–	16
Peterhead, Gas Commissioners,	–	–	–	–	–	–	–	13,863	–	–	17
Peterhead, Public Library Committee,	–	–	–	–	–	–	–	–	–	–	18
Pittenweem,	–	–	–	–	–	1,649	–	–	–	–	19
Pollokshaws,	1,400	–	694	950	795	–	2,558	–	–	–	20
Port-Glasgow,	5,267	–	–	1,356	1,475	23,994	–	17,500	–	–	21
Portsoy,	–	–	–	–	–	3,083	–	1,340	–	–	22
Prestonpans,	–	–	–	–	723	477	–	–	–	–	23
Pulteneytown,	–	–	–	–	–	–	–	–	–	–	24
Queensferry,	–	–	–	–	113	2,959	–	–	–	–	25
Rattray,	–	–	–	–	1,900	–	70	–	–	–	26
Renfrew,	–	–	–	221	–	–	3,500	4,640	–	–	27
Rosehearty,	–	–	–	–	–	78	–	–	–	–	28
Rothes,	–	–	–	–	2,296	640	–	–	–	–	29
Rothesay,	3,900	–	–	2,027	1,068	32,803	–	21,575	3,150	–	30
Rutherglen,	–	–	–	7,497	–	–	–	–	–	–	31
St. Andrews,	–	200	280	440	3,332	17,331	598	–	–	–	32
Saltcoats,	3,898	–	–	7,381	773	–	1,950	–	–	–	33
Sanquhar,	–	–	–	–	400	–	–	–	–	–	34
Selkirk, Town Council,	–	–	–	–	–	–	–	–	–	–	35
Selkirk, Burgh Commissioners,	–	–	–	2,650	4,870	897	1,425	–	–	–	36
Stewarton,	–	–	–	–	–	6,850	–	–	–	–	37
Stirling, Town Council,	–	–	–	–	–	–	–	–	–	–	38
Stirling, Burgh Commissioners,	–	250	–	4,900	3,580	–	–	–	–	–	39
Stirling, Water Commissioners,	–	–	–	–	–	33,562	–	–	–	–	40
Stirling, Public Health Local Authority,	–	–	–	–	400	–	–	–	–	–	41

* This sum represents the present value of the Deferred Mortgages due by the Commissioners at 15th May 1900. The value of the Mortgages will increase gradually until 1933—the date when they will fall due—unless of course they are discounted before then. Their value has increased during the year by £99. The capitalised value of Annuities at the close of the year was £11,246.

† In addition, the capitalised value of Annuities remaining at the close of the year was £90,621.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	1,350	224	-	3,200	1,316	-	-	-	-	25,461
2	-	-	-	-	-	-	100	-	-	-	-	540
3	-	-	-	-	-	-	-	15,830	-	-	* 90,706	623,040
4	-	11,150	-	3,700	-	-	23,500	-	-	-	-	106,252
5	-	-	14,050	-	-	-	500	-	-	-	-	57,528
6	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	1,700	-	-	-	-	23,732
8	-	-	-	-	-	-	-	-	-	-	-	2,935
9	-	-	-	-	-		-	-	-	-	-	1,183
10	-	-	-	-	-	-	-	-	-	-	† 69,300	69,300
11	-	100	-	700	-	4,400	57,200	-	-	-	1,000	120,575
12	-	-	-	-	-	-	-	-	-	-	-	37,241
13	-	-	-	-	-	-	-	-	-	-	-	63,500
14	-	-	-	-	-	-	-	-	-	-	-	-
15	-		-	-	-	-	-	-	-	-	-	-
16	-	2,216	-	-	-	-	1,020	-	-	1,364	-	21,484
17	-	-	-	-	-	-	-	-	-	-	-	13,863
18	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	1,649
20	-	-	-	-	-	-	1,000	-	-	-	-	7,392
21	-	204	-	750	2,700	-	-	1,600	-	-	-	54,846
22	-	-	-	-	-	-	-	-	-	-	-	4,423
23	-	-	-	-	-	-	809	-	-	-	-	2,009
24	-	-	-	-	-	-	500	-	-	-	-	500
25	-	3,292	-	-	-	-	-	-	-	-	-	6,364
26	-	-	-	-	-	-	-	-	-	-	-	1,970
27	-	-	-	-	-	-	3,160	-	-	-	‡ 59,886	71,407
28	-	-	-	-	-	-	-	-	-	-	-	78
29	-	-	-	-	-	-	-	-	-	-	-	2,936
30	-	1,325	6,490	1,500	-	-	-	-	-	-	14,178	88,016
31	-	-	-	-	-	-	-	-			-	7,497
32	-	-	9,155	1,300	-	-	800	-	-		537	34,473
33	-	-	3,469	585	-	-	-	-	-	-	390	18,446
34	-	-	-	250	-	-	375	-	-	-	-	1,025
35	-	-	-	-	-	-	-	-	-	-	-	-
36	-	-	-	415	-	-	-	-	-	-	-	10,257
37	-	-	-	-	-	-	-	-	-	-	§ 300	7,150
38	-	-	-	-	-	-	700	400	-	-	§ 12,521	13,621
39	-	-	-	-	-	-	3,640	-	-	-	-	12,370
40	-	-	-	-	-	-	-	-	-	-	-	33,562
41	-	-	-	-	-	-	-	-	-	-	-	400

* Includes Loan under Paisley Improvement Act, 1877, £71,275. † Corporation Debenture tock. ‡ Common Good.
§ Burgh General Purposes.

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

BURGH.	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Stonehaven,	–	–	1,060	–	2,596	4,982	–	–	–	–	1
Stornoway,	–	–	–	–	885	1,238	247	–	–	88	2
Stranraer,	–	–	–	4,458	597	6,125	187	–	–	–	3
Stromness,	–	–	–	300	–	5,930	–	–	–	–	4
Tain,	–	–	–	–	688	–	–	3,640	–	–	5
Tayport,	500	–	–	–	2,800	–	–	–	–	–	6
Thurso,	–	–	–	1,833	–	8,299	–	–	–	–	7
Tillicoultry,	–	–	–	1,000	–	–	750	–	–	–	8
Tobermory,	–	–	–	–	1,103	2,271	–	–	–	–	9
Tranent,	–	–	–	–	–	6,585	–	–	–	–	10
Troon,	–	–	–	–	6,313	17,613	–	8,000	–	–	11
Turriff,	–	–	–	–	100	–	380	–	–	–	12
Water of Leith Purification Commissioners,	–	–	–	–	261,764	–	–	–	–	–	13
Whitburn,	–	–	–	–	–	–	–	–		–	14
Whithorn,	–	–	–	–	–	–	–	–		–	15
Wick,	–	–	–	–	2,500	4,070	–	–	–	–	16
Wigtown,	–	–	–	–	–	–	–	–	–	–	17
Wishaw,	–	–	2,200	–	–	81,087		16,488	–	–	18
Total,	1,129,960	244,740	261,782	1,026,959	1,490,512	7,254,456	580,348	2,265,122	1,480,434	126,602	

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PART VI.—LOANS OUTSTANDING at 15th May 1900—*continued.*

	Tramways.	Public Baths and Wash-houses.	Public Parks, &c.	Slaughter-Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	–	–	–	–	–	–	–	–	–	1,260	–	9,898
2	–	–	–	–	–	–	–	–	–	–	–	2,458
3	–	–	–	1,017	–	–	–	–	–	–	–	12,384
4	–	–	–	200	–	–	–	–	–	–	–	6,430
5	–	–	–	–	–	–	–	–	–	–	–	4,328
6	–	–	–	–	–	–	71	–	–	–	–	3,371
7	–	–	–	970	–	–	–	–	–	–	–	11,102
8	–	–	–	–	–	–	2,500	–	–	–	–	4,250
9	–	–	–	160	–	–	–	–	–	–	–	3,534
10	–	–	–	–	–	–	–	–	–	–	–	6,585
11	–	–	4,500	400	–	–	250	–	–	–	–	37,076
12	–	–	–	–	–	–	1,200	–	–	–	–	1,680
13	–	–	–	–	–	–	–	–	–	–	–	261,764
14	–	–	–	–	–	–	–	–	–	–	–	–
15	–	–	–	–	–	–	–	–	–	–	* 550	550
16	–	–	–	–	–	–	–	–	–	–	† 800	7,370
17	–	–	–	–	–	–	–	–	–	–	–	–
18	–	–	–	1,100	–	–	–	–	–	–	–	100,875
	2,130,540	206,491	841,096	169,171	89,316	1,848,425	1,194,353	40,359	6,953	123,558	1,349,645	23,360,822

* Burgh General Purposes. † Common Good, etc.

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DETAILED ABSTRACT OF RETURNS

PART VII.—DETAILS OF MONEY BORROWED during the Year ended 15th May, 1900.

BURGH.*	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Aberdeen,	–	–	–	–	2,730	–	3,350	–	14,371	–	1
Aberfeldy,	550	–	–	–	–	–	–	–	–	–	2
Alloa,	39	–	–	1,192	19	2,085	165	1,053	–	–	3
Alva, Gas Commissioners,	–	–	–	–	–	–	–	450	–	–	4
Alyth,	–	–	–	–	–	500	–	–	–	–	5
Annan, Burgh Commissioners,	–	–	–	2,400	–	–	–	–	–	–	6
Arbroath, Town Council,	–	–	–	–	–	–	–	–	–	–	7
Arbroath, Burgh Commissioners,	–	–	–	2,350	325	3,630	–	–	–	–	8
Arbroath, Gas Commissioners,	–	–	–	–	–	–	–	4,000	–	–	9
Ardrossan,	3,000	–	–	–	4,000	–	2,000	–	–	–	10
Armadale,	–	–	–	–	–	–	800	–	–	–	11
Ayr,	560	–	–	3,400	1,800	800	1,000	–	–	–	12
Banff, Burgh Commissioners,	–	–	–	–	250	–	–	–	–	–	13
Barrhead,	3,000	–	–	–	–	–	–	–	–	–	14
Biggar,	–	–	–	230	–	–	–	–	–	–	15
Bo'ness,	–	–	–	–	82	7,501	81	–	–	–	16
Bonnyrigg,	–	–	–	–	–	–	–	–	–	–	17
Brechin,	–	–	–	183	–	–	–	–	–	–	18
Broughty Ferry,	–	–	–	–	36	–	–	4,870	–	–	19
Burntisland,	–	–	–	–	–	–	–	–	–		20
Clydebank,	5,000	–	–	–	–	–	–	–	–	–	21
Coatbridge,	1,650	–	–	–	750	–	–	–	–	–	22
Cowdenbeath,	–	–	–	–	–	–	–	–	–	–	23
Crail,	–	–	–	–	650	1,150	–	–	–	–	24
Cromarty,	–	–	–	–	2	98	–	–	–	–	25
Cupar, Burgh Commissioners,	–	–	–	250	–	–	–	–	–	–	26
Dalbeattie,	–	–	–	600	–	–	–	–	–	–	27
Darvel,	–	–	–	–	–	–	–	173	–	–	28
Denny and Dunipace,	–	–	–	–	–	–	–	–	–	–	29
Denny and Dunipace, Gas Commissioners,	–	–	–	–	–	–	–	488	–	–	30
Doune,	–	–	–	–	–	3,600	–	–	–	–	31
Dumbarton,	5,000	–	–	–	–	–	6,000	–	–	–	32
Dumbarton, Gas Commissioners,	–	–	–	–	–	–	–	800	–	–	33
Dumfries and Maxwelltown, Water Commissioners,	–	–	–	–	–	2,000	–	–	–	–	34
Doune,	900	–	–	–	–	–	–	1,000	–	–	35
Dunblane,	1,650	–	–	–	400	350	–	–	–	–	36
Dundee, Burgh Commissioners,	–	–	–	1,275	1,945	1,600	2,655	–	–	–	37
Dundee, Gas Commissioners,	–	–	–	–	–	–	–	–	20,000	–	38
Dysart,†	–	–	–	–	–	–	–	–	–	–	39

* Burghs in which there was no money borrowed have not been included in this part.
† The Burgh of Dysart is comprised in the Kirkcaldy and Dysart Water Supply District.

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from each BURGH in SCOTLAND.

PART VII.—DETAILS OF MONEY BORROWED during the Year ended 15th May, 1900.

	Tramways. 11.	Public Baths and Wash-houses. 12.	Public Parks. 13.	Slaughter Houses. 14.	Markets. 15.	Dwelling-house Improvements. 16.	General Burgh Improvements. 17.	Burial Grounds. 18.	Public Libraries. 19.	Lodging Houses. 20.	Other Purposes. 21.	TOTAL. 22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	32,139	-	64	-	-	1,220	3,252	-	-	139	6,116	63,331
2	-	-	-	-	-	-	-	-	-	-	-	550
3	-	-	-	511	-	-	-	-	-	-	5	5,069
4	-	-	-	-	-	-	-	-	-	-	-	450
5	-	-	-	-	-	-	-	-	-	-	-	500
6	-	-	-	-	-	-	-	-	-	-		2,400
	-	-	-	-	-	-	-	124	-	-	406	530
8	-	-	-	5,050	-	-	-	-	-	-	-	11,355
9	-	-	-	-	-	-	-	-	-	-	-	4,000
10	-	-	-	-	-	-	-	-	-	-	-	9,000
11	-	-	-	-	-	-	-	-	-	-	-	800
12	-	-	-	-	-	-	-	-	-	-	,000	8,560
13	-	-	-	300	-	-	-	-	-		-	550
14	-	-	-	-	-	-	-	-	-	-	-	3,000
15	-	-	-	-	-	-	-	-	-	-	-	230
16	-	-	-	-	-	2,622	-	-	-	-	2,001	12,287
17	-	-	-	400	-	-	-	-	-	-	-	400
18	-	-	-	-	-	-	-	-	-	-	-	183
19	-	-	-	-	-	-	-	-	-	-	1,531	6,437
20	-	-		-	-	-	-	-	-	-	31	31
21	-	-	-	-	-	-	-	-	-	-	-	5,000
22	-	-	-	-	-	-	-	-	-	-	-	2,400
23	-	-	-	1,550	-	-	-	-	-	-	-	1,550
24	-	-	-	-	-	-	-	-	-	-	-	1,800
25	-	-	-	-	-	-	-	-	-	-	-	100
26	-	-	-	-	-	-	-	-	-	-	-	250
27	-	-	-	-	-	-	-	-	-	-	-	600
28	-	-	-	-	-	-	-	-	-	-	-	173
29	-	-	-	-	-	-	100	-	-	-	-	100
30	-	-	-	-	-	-	-	-	-	-	-	488
31	-	-	-	-	-	-	-	-	-	-	-	3,600
32	-	-	-	-	-	-	-	-	-	-	-	11,000
33	-	-	-	-	-	-	-	-	-	-	-	800
34	-	-	-	-	-	-	-	-	-	-	-	2,000
35	-	-	-	-	-	-	-	-	-	-	-	1,900
36	-	-	-	-	-	-	-	-	-	-	-	2,400
37	29,697	1,100	-	1,404	1,400	-	-	-	-	-	* 29,421	70,497
38	-	-	-	-	-	-		-	-	-	-	20,000
39	-	-	-	-	-	-	-	-	-	-	-	-

* Includes General Police Purposes, £29,306.

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PART VII.—DETAILS OF MONEY BORROWED during the Year ended 15th May, 1900—*continued.*

BURGH.*	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade 10.	
	£	£	£	£	£	£	£	£	£	£	
Edinburgh,	20,763	55	20,271	6,982	10,086	–	41,325	–	200,299	12,580	1
Edinburgh and District Water Trust,†	–	–	–	–	–	183,495	–	–	–	–	2
Edinburgh and Leith Gas Commissioners,	–	–	–	–	–	–	–	20,323	–	–	3
Elgin,	–	–	–	900	–	–	2,600	–	–	–	4
Eyemouth,	–	–	–	1,000	–	–	–	–	–	–	5
Falkirk,	2,012	–	–	–	428	–	47	–	–	–	6
Forfar,	–	–	–	–	–	–	–	4,000	–	–	7
Forres, Burgh Commissioners,	–	–	–	–	–	2,100	–	–	–	–	8
Fortrose,	–	–	–	–	250	150	–	–	–	–	9
Glasgow, Town Council,	–	–	–	–	–	–	–	–	–	–	10
Glasgow, Police Commissioners,	628	1,466	7,945	35,586	56,928	–	41,575	–	–	22,660	11
Glasgow, Water Commissioners,‡	–	–	–	–	–	91,984	–	–	–	–	12
Glasgow, Gas Commissioners,	–	–	–	–	–	–	–	105,000	310,000	–	13
Glasgow Court Houses Commissioners,§	–	–	–	–	–	–	–	–	–	–	14
Gourock,	–	–	–	–	100	100	–	–	–	–	15
Govan,	23,200	–	50	400	864	–	936	–	17,050	–	16
Grangemouth,	3,000	–	–	–	–	–	–	–	–	–	17
Greenock,	–	–	–	–	–	–	–	–	43,579	–	18
Haddington,	–	–	–	5,000	–	–	–	–	–	–	19
Hamilton,	–	–	–	–	–	14,900	–	–	–	–	20
Hawick, Town Council,	–	–	–	–	–	–	–	–	–	–	21
Helensburgh,	2,500	–	–	–	550	–	650	–	–	–	22
Helensburgh, Gas Commissioners,§	–	–	–	–	–	–	–	35,000	–	–	23
Huntly,	–	–	–	–	400	150	–	–	–	–	24
Inverbervie,	–	–	–	–	–	1,650	–	–	–	–	25
Irvine,	–	–	–	–	–	–	–	–	–	–	26
Irvine, Water Commissioners,	–	–	–	–	–	9,835	–	–	–	–	27
Jedburgh,	4,000	–	–	–	40	–	–	–	–	–	28
Johnstone,	–	–	–	–	–	–	–	250	–	–	29
Kilmarnock,	38	200	–	1,100	650	3,800	–	250	–	–	30
Kilwinning,	–	–	–	–	200	–	–	–	–	–	31
Kinning Park,	–	–	–	1,200	–	–	–	–	–	–	32
Kirkcaldy, Burgh Commissioners,	–	3,100	–	10,000	1,000	–	4,000	–	–	–	33
Kirkcaldy and Dysart Water Commissioners,	–	–	–	–	–	12,035	–	–	–	–	34
Kirkcudbright,	–	–	–	–	–	–	–	–	–	–	35
Kirkintilloch,	–	–	–	–	–	–	1,000	–	–	–	36
Kirriemuir,	–	–	–	–	–	800	–	–	–	–	37
Lanark,	–	–	–	–	–	1,500	–	–	–	–	38
Largs,	–	–	–	–	–	1,450	–	–	–	–	39
Lauder,	–	–	–	–	–	–	–	–	–	–	40
Laurencekirk,	–	–	–	–	–	3,800	–	–	–	–	41

* Burghs in which there was no money borrowed have not been included in this part.
† For area comprised in the Edinburgh and District Water Trust, *vide* footnote (†) to page 258.
‡ For area comprised within Glasgow Water Supply District, *vide* footnote (‡) to page 283.
§ This is the first Return from this Authority.

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PART VII.—DETAILS OF MONEY BORROWED during the Year ended 15th May, 1900—*continued.*

	Tramways.	Public Baths and Washhouses.	Public Parks.	Slaughter Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	132,293	14,239	4,207	-	-	28,874	19,591	-	1,288	-	-	512,803
2	-	-	-	-	-	-	-	-	-	-	-	183,495
3	-	-	-	-	-	-	-	-	-	-	-	20,323
4	-	-	-	-	-	-	650	-	-	-	-	4,150
5	-	-	-	-	-	-	-	-	-	-	-	1,000
6	-	-	86	1,416	-	-	276	-	-	2,238	317	6,820
7	-	-	-	-	-	-	-	-	-	-	-	4,000
8	-	-	-	-	-	-	-	-	-	-	-	2,100
9	-	-	-	-	-	-	150	-	-	-	-	550
10	354,000	-	47,000	2,750	2,750	98,087	-	-	-	-	* 20,102	524,689
11	-	15,016	2,849	-	-	-	13,850	-	-	-	2,319	200,822
12	-	-	-	-	-	-	-	-	-	-	-	91,984
13	-	-	-	-	-	-	-	-	-	-	-	415,000
14	-	-	-	-	-	-	-	-	-	-	† 7,350	7,350
15	-	-	-	-	-	-	-	-	-	-	-	200
16	6,887	4,000	-	-	-	-	-	-	-	-	3,526	56,913
17	-	-	-	-	-	-	-	-	-	-	-	3,000
18	-	-	-	-	-	-	-	-	-	-		43,579
19	-	-	-	-	-	-	-	-	-	-	-	5,000
20	-	-	-	-	-	-	-	-	-	-	-	14,900
21	-	-	-	-	-	-	-	-	-	-	228	228
22	-	-	-	-	-	-	-	-	-	-	-	3,700
23	-	-	-	-	-	-	-	-	-	-	-	35,000
24	-	-	-	-	-	-	-	-	-	-	-	550
25	-	-	-	-	-	-	-	-	-	-	-	1,650
26	-	-	-	-	-	-	-	-	-	-	400	400
27	-	-	-	-	-	-	-	-	-	-	-	9,835
28	-	-	-	-	-	-	-	-	-	-	-	4,040
29	-	-	-	-	-	-	-	-	-	-	-	250
30	-	-	-	-	-	-	1,500	-	-	-	-	7,538
31	-	-	-	-	-	-	-	-	-	-	-	200
32	-	-	-	-	-	-	-	-	-	-	-	1,200
33	-	-	-	-	-	-	-	-	-	-	-	18,100
34	-	-	-	-	-	-	-	-	-	-	-	12,035
35	-	-	-	630	-	-	70	-	-	-	-	700
36	-	-	-	-	-	-	-	-	-	-	-	1,000
37	-	-	-	-	-	-	110	-	-	-	-	910
38	-	-	-	-	-	-	-	-	-	-	200	1,700
39	-	-	-	-	-	-	-	-	-	-	-	1,450
40	-	-	-	-	-	-	-	-	-	-	‡ 1,800	1,800
41	-	-	-	-	-	-	-	-	-	-	-	3,800

* Includes Clyde Embankments, £20,000. † Court Houses. ‡ Under Light Railways Act, 1896.

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PART VII.—DETAILS OF MONEY BORROWED during the Year ended 15th May, 1900—*continued.*

BURGH.*	Municipal Buildings. 1.	Prisons and Police Stations. 2.	Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.	Roads, Streets, and Bridges. 4.	Sewers and Drains. 5.	Water Supply. 6.	Hospitals, &c. 7.	Gas Supply. 8.	Electric Lighting. 9.	Fire Brigade. 10.	
	£	£	£	£	£	£	£	£	£	£	
Leith,	–	3,500	–	–	–	–	4,800	–	35,000	–	1
Leven,	–	–	–	–	–	2,000	–	–	–	–	2
Loanhead,	–	–	–	–	950	–	–	–	–	–	3
Lockerbie,	–	–	–	–	2,900	–	–	–	–	–	4
Lossiemouth,	–	–	–	800	–	–	–	–	–	–	5
Macduff,	12	–	–	–	–	–	–	–	–	–	6
Maxwelltown,†	–	–	–	–	–	–	–	–	–	–	7
Millport,	–	–	–	200	–	–	4,500	–	–	–	8
Monifieth,	–	–	–	250	350	–	–	–	–	–	9
Montrose, Town Council,	–	–	–	–	–	–	–	–	–	–	10
Montrose, Burgh Commissioners,	–	–	–	500	–	–	–	–	–	–	11
Motherwell,	100	3,200	800	–	–	–	–	–	–	–	12
Newburgh,	–	–	–	–	–	2,800	–	–	–	–	13
North Berwick,	–	–	–	–	–	–	3,500	575	–	–	14
Oban,	–	–	–	–	–	3,500	–	–	–	–	15
Paisley, Town Council,	–	–	–	1,730	–	24,650	–	3,990	31,790	–	16
Paisley, Burgh Commissioners,	–	–	–	–	–	–	–	–	–	–	17
Partick,	400	–	–	–	1,648	–	–	–	–	–	18
Peebles, Burgh Commissioners,	–	–	–	4,000	–	440	–	–	–	–	19
Peebles, Gas Commissioners,	–	–	–	–	–	–	–	‡–	–	–	20
Perth, Burgh Commissioners,	–	–	–	13,755	7,000	–	–	–	–	–	21
Perth, Gas Commissioners,	–	–	–	–	–	–	–	29,000	–	–	22
Peterhead, Burgh Commissioners,	–	–	–	220	425	960	–	–	–	–	23
Peterhead, Gas Commissioners,	–	–	–	–	–	–	–	850	–	–	24
Pollokshaws,	–	–	–	–	–	–	–	–	–	–	25
Port-Glasgow,	–	–	–	217	–	2,650	–	–	–	–	26
Prestonpans,	–	–	–	–	–	–	–	–	–	–	27
Renfrew,	–	–	–	–	–	–	–	–	–	–	28
Rothesay,	–	–	–	808	–	1,787	–	1,369	3,270	–	29
Rutherglen,	–	–	–	680	–	–	–	–	–	–	30
St. Andrews,	–	–	–	–	90	6,632	–	–	–	–	31
Saltcoats,	–	–	–	4,700	800	–	2,000	–	–	–	32
Stirling, Burgh Commissioners,	–	250	–	3,620	–	–	–	–	–	–	33
Stirling, Public Health Local Authority,	–	–	–	–	400	–	–	–	–	–	34
Stonehaven,	–	–	380	–	580	–	–	–	–	–	35
Stranraer,	–	–	–	2,200	–	–	–	–	–	–	36
Stromness,	–	–	–	–	–	6,000	–	–	–	–	37
Tayport,	500	–	–	–	–	–	–	–	–	–	38
Thurso,	–	–	–	–	–	–	–	–	–	–	39
Tobermory,	–	–	–	–	–	–	–	–	–	–	40
Troon,	–	–	–	–	–	–	–	8,000	–	–	41
Water of Leith Purification Commissioners,	–	–	–	–	344	–	–	–	–	–	42
Wishaw,	–	–	–	–	–	75,000	–	3,300	–	–	43
Total,	78,502	11,771	29,446	107,728	99,872	477,482	122,984	224,741	675,359	35,240	

* Burghs in which there was no money borrowed have not been included in this part.
† The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.
‡ *Vide* footnote (*) to page 180.

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PART VII.—DETAILS OF MONEY BORROWED during the Year ended 15th May, 1900—*continued.*

	Tramways.	Public Baths and Wash-houses.	Public Parks.	Slaughter Houses.	Markets.	Dwelling-house Improvements.	General Burgh Improvements.	Burial Grounds.	Public Libraries.	Lodging Houses.	Other Purposes.	TOTAL.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	-	-	4,050	47,350
2	-	-	-	-	-	-	-	-	-	-	-	2,000
3	-	-	-	-	-	-	-	-	-	-	-	950
4	-	-	-	-	-	-	-	-	-	-	-	2,900
5	-	-	-	-	-	-	-	-	-	-	-	800
6	-	-	-	-	-	-	-	-	-	-	-	12
7	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-		-	4,700
9	-	-	-	-	-	-	200	-	-	-	-	800
10	-	-	-	-	-	-	-	-	-	-	898	898
11	-	-	-	-	-	-	-	-	-	-	-	500
12	-	-	-	-	-	-	-	-	-	-	-	4,100
13	-	-	-	-	-	-	-	-	-	-	-	2,800
14	-	-	-	-	-	-	-	-	-	-	-	4,075
15	-	-	-	-	-	-	-	-	-	-	-	3,500
16	-	-	-	-	-	-	-	-	-	-	-	62,160
17	-	500	-	-	-	-	-	-	-	-	-	500
18	-	-	-	-	-	-	-	-	-	-	-	2,048
19	-	-	-	-	-	-	1,700	-	-	-	-	6,140
20	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	4,400	7,400	-	-		-	32,555
22	-	-	-	-	-	-	-	-	-	-	-	2,900
23	-	1,125	-	-	-	-	330	-	-	-	-	3,060
24	-	-	-	-	-	-	-	-	-	-	-	850
25	-	-	-	-	-	-	1,000	-	-	-	-	1,000
26	-	-	-	-	-	-	-	-	-	-	-	2,867
27	-	-	-	-	-	-	300	-	-	-	-	300
28	-	-	-	-	-	-	1,160	-	-	-	-	1,160
29	-	-	455	-	-	-	-	-	-	-	-	7,689
30	-	-	-	-	-	-	-	-	-	-	-	680
31	-	-	160	525	-	-	-	-	-	-	-	7,407
32	-	-	-	-	-	-	-	-	-	-	-	7,500
33	-	-	-	-	-	-	-	-	-	-	-	3,870
34	-	-	-	-	-	-	-	-	-	-	-	400
35	-	-	-	-	-	-	-	-	-	300	-	1,210
36	-	-	-	-	-	-	-	-	-	-	-	2,200
37	-	-	-	-	-	-	-	-	-	-	-	6,000
38	-	-	-	-	-	-	-	-	-	-	-	500
39	-	-	-	1,000	-	-	-	-	-	-	-	1,000
40	-	-	-	160	-	-	-	-	-	-	-	160
41	-	-	-	4,500	-	-	-	-	-	-	-	12,500
42	-		-	-	-	-	-	-	-	-	-	344
43	-	-	-	-	-	-	-	-	-	-	-	78,300
	555,016	35,980	54,821	20,196	4,150	135,203	51,639	124	1,288	2,677	81,701	2,805,920

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DETAILED ABSTRACT of Returns

Part VIII.—Particulars regarding Instalment of Loans Repaid,

Burgh.	1. Municipal Buildings.		2. Prisons and Police Stations.		3. Manure Depots, Refuse Destructors, &c., in connection with Cleansing.		4. Roads, Streets, and Bridges.		5. Sewers and Drains.		6. Water Supply.		7. Hospitals, &c.		8. Gas Supply.		9. Electric Lighting.		
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Aberchirder,	-	-	-	-	-	-	-	-	7	6	24	21	-	-	-	-	-	-	1
Aberdeen,	-	25	3,000	473	-	-	-	1,537	4,864	2,257	10,515	5,913	1,127	1,276	[1] 10,357	[2] 7,674	1,336	2,344	2
Aberfeldy,	-	-	-	-	-	-	-	7	70	60	23	22	-	-	-	-	-	-	3
Aberlour,	-	-	-	-	-	-	-	-	16	10	20	20	-	-	-	-	-	-	4
Abernethy,	-	-	-	-	-	-	-	6	-	-	16	12	-	-	-	-	-	-	5
Airdrie,	202	197	-	-	[3] 840	23	184	153	210	88	-	-	18	7	-	-	-	-	6
Alloa,	232	63	-	-	1	-	550	268	343	95	401	1,107	71	67	926	747	-	-	7
Alva,	-	-	-	-	-	-	-	-	60	86	-	-	-	30	-	-	-	-	8
Alva, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210	268	-	-	9
Alyth,	-	-	-	-	-	-	-	-	124	94	85	98	-	-	-	-	-	-	10
Annan, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
Annan, Burgh Commissioners,	-	-	-	-	-	-	-	13	92	74	454	246	-	-	-	-	-	-	12
Anstruther Easter,	-	-	-	-	28	11	-	-	42	35	102	122	-	-	-	-	-	-	13
Anstruther Wester,	-	-	-	-	-	-	-	-	20	8	37	66	-	-	-	-	-	-	14
Arbroath, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
Arbroath, Burgh Commissioners,	-	-	-	10	-	6	[4] -	160	-	114	[5] -	305	-	30	-	-	-	-	16
Arbroath, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[6] 1,725	-	-	17
Ardrossan,	100	87	-	-	-	-	-	-	100	57	321	858	59	26	193	422	-	-	18
Armadale,	23	17	-	-	-	-	-	-	-	5	-	-	13	10	-	-	-	-	19
Auchterarder,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	20
Auchtermuchty, Town Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
Auchtermuchty, Burgh Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
Ayr,	-	2,895	-	-	-	-	-	750	-	686	-	3,876	-	-	-	-	300	1,531	23
Ballater,	-	-	-	-	-	-	-	-	89	46	100	87	-	-	-	-	-	-	24
Banchory,	-	-	-	-	-	-	-	-	56	50	126	114	-	-	-	-	-	-	25
Banff, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
Banff, Burgh Commissioners,	-	-	-	-	-	-	-	-	112	110	310	236	19	17	-	-	-	-	27
Barrhead,	-	87	-	-	-	-	32	24	533	373	-	-	90	80	-	-	-	-	28
Bathgate,	-	-	-	-	-	-	30	5	135	149	125	214	-	-	-	-	-	-	29
Biggar,	-	-	-	-	-	-	6	3	47	23	98	107	-	-	-	-	-	-	30
Blairgowrie,	-	-	-	-	-	-	-	-	230	67	-	-	-	-	-	-	-	-	31
Bo'ness,	-	14	-	-	-	-	-	-	178	154	822	1,504	25	10	-	-	-	-	32
Bonnyrigg,	-	-	-	-	-	-	22	30	-	-	-	-	15	6	-	-	-	-	33
Brechin,	100	119	-	-	-	-	-	35	132	125	842	287	-	38	-	-	-	-	34
Bridge of Allan,	-	-	-	-	-	-	150	34	-	-	-	-	-	-	-	-	-	-	35
Broughty Ferry,	-	-	-	-	-	-	250	27	236	205	-	-	-	-	677	[7] 1,066	-	-	36
Buckhaven, Methil, & Innerleven,	-	-	-	-	-	-	100	156	118	102	-	94	-	-	-	-	-	-	37
Buckie,	-	-	-	-	-	-	-	-	12	12	251	119	-	-	-	-	-	-	38
Burghead	-	-	-	-	-	-	-	-	17	14	66	121	-	-	-	-	-	-	39
Burntisland,	-	-	-	41	-	-	-	9	-	9	306	840	-	-	-	-	-	-	40
Burntisland, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	214	-	-	41
Burntisland, Cemetery Board,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42

[1] Of this amount, £3,168 was in respect of Instalment of Loans repaid, and £7,189 in respect of Gas Annuities redeemed out of Revenue
[2] Includes Annuities, £4,549.
[3] Redeemed out of Receipts from Sale of Property.
[4] £200 of Loans were redeemed by application of Sinking Fund.
[5] £600 do. do. do. do.
[6] Includes Annuities, £1,351.
[7] Includes Annuities, £436.
[8] £450 of Loans were redeemed by application of Sinking Fund.

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from each BURGH in SCOTLAND.

and INTEREST paid during the Year ended 15th MAY, 1900.

	Fire Brigade. 10.		Tramways. 11.		Public Baths and Wash-houses. 12.		Public Parks. 13.		Slaughter Houses. 14.		Markets. 15.		Dwelling-house Improvements. 16.		General Burgh Improvements. 17.		Burial Grounds. 18.		Public Libraries. 19.		Lodging Houses. 20.		Other Purposes. 21.		TOTAL. 22.	
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	5	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	35
2	-	-	762	3,672	-	-	164	185	-	-	-	-	2,217	1,301	867	3,319	-	-	800	28	139	543	-	5,406	36,148	35,953
3	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	115
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	30
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	18
6	-		-	-	-	-	[1]600	27	-	-	-	-	-	-	-	-	-	-	22	29	-	-	-	7	2,076	531
7	5	2	-	-	-	-	59	13	68	3	-	-	-	-	62	25	-	-	-	-	-	-	3	2	2 721	2,392
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76	-	-	-	-	-	-	-	-	60	192
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210	268
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	209	192
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[2] -	-	-
12	-	-	-	-	-	-	-	-	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	576	363
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172	168
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	77	74
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	212	-	-	-	-	-	740	-	952
16	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	120	-	-	-	-	-	-	-	-	-	761
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,725
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	773	1,450
19	-	-	-	-	-	-	-	-	20	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56	55
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	11
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[3] -	319	-	154	-	32	-	-	-	255	300	10,498
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	3	194	136
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	182	164
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	339	-	339
27	-	-	-	-	-	-	-	-	26	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	467	369
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33	30	-	-	-	-	-	-	37	3[illegible]	725	627
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290	368
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	151	133
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230	67
32	-	-	-	-	-	-	-	-	15	16	-	-	-	51	-	8	-	-	-	-	-	-	80	70	1,120	1,827
33	-	-	-	-	-	-	-	-	8	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45	50
34	-	-	-	-	-	-	-	29	-	-	-	-	-	-	-	55	-	-	-	17	-	-	-	549	1,074	1,254
35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	28	-	-	-	-	-	-	-	-	200	62
36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	481	441	1,644	1,739
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	218	352
38	-	-	-	-	-	-	-	-	26	26	-	-	-	-	30	12	-	-	-	-	-	-	-	-	319	169
39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-	-	83	144
40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	29	506	928
41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	214
42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232	62	-	-	-	-	-	-	232	62

[1] Redeemed out of Receipts from Sale of Property.
[2] Interest amounting to £54 was paid during the year, but is included as a payment to another Local Authority, the Interest having been paid to Annan School Board.
[3] £250 of Loans were redeemed by application of Sinking Fund.

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PART VIII.—PARTICULARS regarding Instalment of LOANS Repaid,

BURGH.	Municipal Buildings. 1.		Prisons and Police Stations. 2.		Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.		Roads, Streets, and Bridges. 4.		Sewers and Drains. 5.		Water Supply. 6.		Hospitals, &c. 7.		Gas Supply. 8.		Electric Lighting. 9.		
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Callander,	-	-	-	-	-	-	-	-	56	26	155	46	-	-	-	-	-	-	1
Campbeltown,	-	34	-	-	-	-	-	-	300	103	-	279	-	-	-	284	-	-	2
Carnoustie,	112	116	-	-	-	-	99	184	145	178	512	433	-	-	-	-	-	-	3
Castle-Douglas,	300	47	-	-	-	-	-	-	88	156	144	151	-	-	-	-	-	-	4
Clydebank,	284	42	-	-	-	-	227	269	500	209	-	-	147	152	-	-	-	-	5
Coatbridge,	525	900	-	13	-	-	-	185	-	211	-	-	-	-	100	9	-	-	6
Cockenzie,	-	-	-	-	-	-	-	-	-	-	63	36	-	-	-	-	-	-	7
Coldstream,	-	-	-	-	-	-	-	-	-	-	72	95	-	-	-	-	-	-	8
Coupar-Angus,	-	-	-	-	-	-	-	-	130	114	178	42	-	-	-	-	-	-	9
Cove and Kilcreggan,	-	15	-	6	-	-	-	-	-	-	313	201	-	-	-	-	-	-	10
Cowdenbeath,	-	-	-	-	-	-	-	-	28	25	302	249	-	-	-	-	-	-	11
Crail,	-	-	-	-	-	-	-	-	28	55	75	103	-	-	-	-	-	-	12
Crieff,	-	-	-	-	-	-	34	26	125	112	413	192	-	-	-	-	-	-	13
Cromarty,	-	-	-	-	-	-	-	-	43	31	50	70	-	-	-	-	-	-	14
Cullen,	-	-	-	-	-	-	-	-	87	77	35	36	-	-	-	-	-	-	15
Culross,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
Cumnock and Holmhead,	-	-	-	-	-	-	-	-	-	-	-	54	-	-	-	-	-	-	17
Cupar, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
Cupar, Burgh Commissioners,	-	-	-	-	-	-	[1]130	66	[2] -	9	[3]585	542	-	9	-	-	-	-	19
Dalbeattie,	66	64	-	-	-	-	-	-	39	83	93	228	-	-	-	-	-	-	20
Dalkeith,	-	-	-	-	-	-	38	20	-	-	348	103	-	-	-	-	-	-	21
Darvel,	-	-	-	-	-	-	-	7	-	3	-	59	-	-	-	75	-	-	22
Denny and Dunipace,	-	-	-	-	-	-	-	-	-	03	183	301	-	-	-	-	-	-	23
Denny and Dunipace, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	223	-	-	24
Dingwall,	-	-	-	-	-	-	-	-	50	48	52	52	-	-		-	-	-	25
Dollar,	-	-	-	-	-	-	-	-	103	51	-	-	-	-	-	-	-	-	26
Dornoch,	-	-	-	-	-	-	-	-	22	27	36	45	-	-	-	-	-	-	27
Doune,	-	-	-	-	-	-	-	-	-	-	60	46	-	-	-	-	-	-	28
Dufftown,	-	-	-	-	-	-	-	-	-	-	23	29	-	-	-	-	-	-	29
Dumbarton,	-	-	-	-	-	-	[4] 573	321	65	31	1,500	1,033	106	102	-	-	-	-	30
Dumbarton, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[5] 770	-	-	31
Dumfries, Town Council,	-	-	-	155	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
Dumfries, Burgh Commissioners,	-	-	-	-	-	-	608	394	-	-	-	-	-	-	-	-	-	-	33
Dumfries and Maxwelltown Water Commissioners,	-	-	-	-	-	-	-	-	-	-	250	260	-	-	-	-	-	-	34
Dumfries, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,066	977	-	-	35
Dunbar,	-	15	-	-	-	-	-	-	189	19	579	371	-	-	185	226	-	-	36
Dunblane,	27	21	-	-	-	-	-	-	119	147	240	255	-	-	-	-	-	-	37
Dundee, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
Dundee, Burgh Commissioners and Water Commissioners,	-	-	-	-	-	-	[6] -	1,243	[7] -	2,990	[8] -	[9]31,594	[10] -	877	-	-	-	-	39
Dundee, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,750	[11] 12,988	3,000	1,350	40
Dunfermline,	-	-	-	-	-	-	[13] -	120	[14]508	545	2,479	2,162	-	184	[20]3,015	3,067	-	-	41
Dunoon,	-	67	-	-	-	-	264	215	504	291	1,219	604	204	155	-	-	-	-	42
Duns,	-	-	-	-	-	-	54	53	64	29	-	-	-	-	-	-	-	-	43
Dysart,*	-	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44
Earlsferry,	-	-	-	-	-	-	-	-	50	10	50	23	-	-	-	-	-	-	45
East Linton,	-	-	-	-	-	-	-	-	20	2	56	31	-	-	-	-	-	-	46
Edinburgh,	2,466	2,230	254	196	372	580	5,766	1,697	3,961	1,440	-	-	1,324	1,650	-	-	14,120	13,055	47

[1] In addition, £60 of Loans were redeemed by application of Sinking Fund.
[2] Do. £100 do. do. do. do.
[3] Do. £100 do. do. do. do.
[4] Do. £300 do. do. do. do.
[5] Includes Annuities, £328.
[6] In addition, £725 of Loans were redeemed by application of Sinking Fund.
[7] Do. £1,830 do. do. do.
[8] £5,442 of Loans were redeemed by application of Sinking Fund.
[9] Includes Annuities, £14,315.
[10] In addition, £555 of Loans were redeemed by application of Sinking Fund.
[11] Includes Annuities, £6,826.
[13] £350 of Loans were redeemed by application of Sinking Fund.
[19] In addition £650 do. do. do. do.
[20] Do. £1,285 do. do. do. do.

* The Burgh of Dysart is comprised in the Kirkcaldy and Dysart Water Supply District.

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and INTEREST paid during the Year ended 15th MAY, 1900—*continued.*

	Fire Brigade. 10.		Tramways. 11.		Public Baths and Wash-houses. 12.		Public Parks. 13.		Slaughter Houses. 14.		Markets. 15.		Dwelling-house Improvements. 16.		General Burgh Improvements. 17.		Burial Grounds. 18.		Public Libraries. 19.		Lodging Houses. 20.		Other Purposes. 21.		TOTAL. 22.	
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	211	72
2	-	-	-	-	-	-	-	290	-	73	-	-	-	-	-	45	-	-	-	-	-	-	-	-	300	1,108
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	868	906
4	-	-	-	-	-	-	-	-	20	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	552	364
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,158	672
6	-	32	-	-	-	-	-	-	-	62	-	-	-	-	-	-	-	-	-	-	-	-	-	115	625	1,527
7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	36
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72	95
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	308	156
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	313	222
11	-	-	-	-	-	-	-	-	26	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	356	291
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	103	166
13	-	-	-	-	-	-	-	-	17	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	589	343
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	101
15	-	-	-	-	-	-	-	-	12	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134	130
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	-	18
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	715	626
20	-	-	-	-	-	-	-	-	24	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	222	393
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	386	123
22	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	155
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	20	-	-	-	-	-	-	-	-	208	624
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	93	223
25	-	-	-	-	-	-	-	-	30	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132	103
26	-	-	-	-	-	-	-	-	11	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114	64
27	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	6	58	87
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	46
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-	-	23	36
30	-	-	-	-	-	-	-	-	100	38	-	-	-	-	-	-	-	-	-	15	-	-	165	439	2,599	1,979
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	770
32	-	-	-	-	-	-	-	-	150	20	-	-	-	-	-	-	-	-	-	-	-	-	-	432	150	607
33	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	608	394
34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250	260
35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,066	977
36	-	-	-	-	-	-	-	-	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	953	688
37	-	-	-	-	-	-	-	-	12	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	398	429
38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	-	-	[11] -	1,550	[12] -	470	-	-	[13] -	1089	[14] -	698	-	-	[18] 800	9,186	-	43	-	-	-	-	[16] 500	6,901	1,300	56,641
40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	4,750	14,338
41	-	-	-	-	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,002	6,083
42	-	-	-	-	-	-	-	-	77	17	-	-	-	-	-	-	-	-	-	-	-	-	51	246	2,319	1,595
43	-	-	-	-	-	-	-	-	20	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	138	90
44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125
45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	33
46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76	33
47	72	820	13,299	[21] 9,956	281	400	1, 90	1,100	-	-	-	-	3,102	2,395	18,936	12,701	50	15	515	88	-	-	2,142	2,758	68,670	51,081

[11] £1,190 of Loans were redeemed by application of Sinking Fund.
[12] £270 do. do. do. do.
[13] £750 do. do. do. do.
[14] £460 do. do. do. do.

[15] In addition, £2,850 of Loans were redeemed by application of Sinking Fund.
[16] Do. £3,655 do. do. do. do.
[21] Do £15,419 paid out of Money borrowed.

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PART VIII.—PARTICULARS regarding Instalment of LOANS Repaid,

BURGH.	Municipal Buildings. 1.		Prisons and Police Stations. 2.		Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.		Roads, Streets, and Bridges. 4.		Sewers and Drains. 5.		Water Supply. 6.		Hospitals, &c. 7.		Gas Supply. 8.		Electric Lighting. 9.		
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Edinburgh and District Water Trust,*	-	-	-	-	-	-	-	-	-	-	[1] -	[2] 52,729	-	-	-	-	-	-	1
Edinburgh and Leith, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[3] -	[4] 46,440	-	-	2
Elgin,	-	-	-	-	-	-	-	110	-	-	254	445	-	32	400	499	-	-	3
Elie,	-	-	-	-	-	-	-	-	-	14	240	81	-	-	-	-	-	-	4
Ellon,	-	-	-	-	-	-	-	-	-	9	42	62	-	-	-	-	-	-	5
Eyemouth,	-	-	-	-	-	-	-	-	-	-	123	69	30	5	-	-	-	-	6
Falkirk,†	[6] -	276	-	-	-	-	-	-	[7] -	465	-	-	[8] -	80	-	-	-	-	7
Falkirk and Larbert, Water Commissioners,‡	-	-	-	-	-	-	-	-	-	-	1,033	3,664	-	-	-	-	-	-	8
Falkirk, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,565	-	-	9
Falkland,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Forfar,	-	65	-	-	-	-	[14] -	140	[15] 300	523	[16] -	1,411	-	-	-	[17] 682	-	-	11
Forres, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
Forres, Burgh Commissioners,	-	-	-	-	-	-	-	17	-	30	-	369	-	-	-	-	-	-	13
Fortrose,	-	-	-	-	-	-	6	6	11	17	-	-	-	-	-	-	-	-	14
Fort-William,	-	-	-	-	-	-	6	10	38	14	318	262	-	-	-	-	-	-	15
Fraserburgh,	-	-	-	-	-	-	-	-	[20] -	138	[21] -	494	-	-	-	-	-	-	16
Galashiels,	22	6	-	-	-	-	209	59	-	-	726	1,415	63	16	-	-	-	-	17
Galston,	-	-	-	-	-	-	-	-	-	30	-	80	-	-	-	-	-	-	18
Gatehouse,	-	-	-	-	-	-	-	-	-	-	67	57	-	-	-	-	-	-	19
Girvan,	-	-	-	-	-	-	-	-	235	164	253	335	-	-	-	-	-	-	20
Glasgow, Town Council,	5,883	17,852	1,713	623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
Glasgow, Police Commissioners,	128	158	5,267	4,543	7,285	6,423	23,464	14,547	10,827	15,254	-	-	14,697	7,381	-	-	-	-	22
Glasgow, Water Commissioners,§	-	-	-	-	-	-	-	-	-	-	[23] -	[24] 103127	-	-	-	-	-	-	23
Glasgow, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[25] 58,934	[26] -	14,782	24
Glasgow, Court Houses Commissioners,‡	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
Glasgow, Juvenile Delinquency Commissioners,‡	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
Gourock,	-	-	-	-	-	-	-	64	71	61	[27] 159	293	-	-	[28] 168	609	-	-	27
Govan,	250	1,088	-	-	-	223	-	867	100	226	-	-	-	783	-	-	-	422	28
Grangemouth,	200	75	-	-	-	-	-	-	78	91	831	497	-	-	-	-	-	-	29
Grantown,	-	-	-	-	-	-	-	-	75	97	94	64	-	-	-	-	-	-	30
Greenock,	-	3,866	-	1,170	-	90	1,053	2,220	1,094	729	1,583	10,822	450	202	2,498	2,667	-	833	31
Haddington,	-	-	-	-	-	-	200	111	40	2	440	290	-	-	-	-	-	-	32
Hamilton,	-	192	-	-	-	-	240	58	850	68	597	1,353	-	25	400	1,049	-	-	33
Hawick, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
Hawick, Burgh Commissioners,	-	-	-	-	-	-	50	29	440	770	840	567	-	-	-	-	-	-	35
Helensburgh,	341	119	-	-	29	11	73	47	228	119	339	216	78	48	-	-	-	-	36
Helensburgh, Gas Commissioners,‡	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,055	-	-	37
Huntly,	-	-	-	-	[29] -	1	[30] -	8	[31] 54	61	[32] -	71	-	-	-	-	-	-	38
Innerleithen,	-	-	-	-	-	-	-	-	71	27	68	34	15	15	-	-	-	-	39
Inveraray,	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-	40
Inverbervie,	-	-	-	-	-	-	-	-	40	25	33	45	-	-	-	-	-	-	41
Invergordon,	-	-	-	-	-	-	-	-	-	-	53	45	-	-	-	20	-	-	42
Inverkeithing, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43
Inverkeithing, Burgh Commissioners,	-	-	-	-	-	-	9	7	84	42	98	56	-	12	-	-	-	-	44
Inverness,	[34] 7	912	-	-	-	-	[35] 223	603	[36] 320	297	[37] 7	1,690	-	-	[38] 12	1,451	-	-	45
Inverurie,	-	-	-	-	-	-	-	-	93	12	99	34	10	17	-	-	-	-	46
Irvine,	-	-	-	-	-	-	-	281	-	-	-	-	-	42	-	-	-	-	47
Irvine, Water Commissioners,	-	-	-	-	-	-	-	-	-	-	-	2,803	-	-	-	-	-	-	48

[1] £13,250 of Loans were redeemed by application of Sinking Fund.
[2] Includes Annuities, £24,840.
[3] £3,750 of Loans were redeemed by application of Sinking Fund.
[4] Includes Annuities, £33,910.
[6] £80 of Loans were redeemed by application of Sinking Fund.
[7] £500 do. do. do. do.
[8] £65 do. do. do. do.
[14] £,1130 do. do. do. do.
[15] In addition, £1,000 do. do. do. do.
[16] £1,500 do. do. do. do.
[17] Includes Annuities, £443.
[20] £420 of Loans were redeemed by application of Sinking Fund.
[21] £970 do. do. do. do.
[23] £59,934 do. do. do. do.
[24] Includes Annuities, £25,697.
[25] Do. do. £34,763.
[26] £3,500 of Loans were redeemed by application of Sinking Fund.
[27] In addition, £200 do. do. do. do.
[28] Do. £209 do. do. do. do.
[29] £15 do. do. do. do.
[30] £35 do. do. do. do.
[31] In addition, £25 do. do. do. do.
[32] £120 do. do. do. do.
[34] In addition, £240 do. do. do. do.
[35] Do. £180 do. do. do. do.
[36] Do. £420 do. do. do. do.
[37] Do. £810 do. do. do. do.
[38] Do. £670 do. do. do. do.

* For area comprised within the Edinburgh and District Water Trust, *vide* footnote (†) to page 258.
† The Burgh of Falkirk is comprised in the Falkirk and Larbert Water Supply District.
‡ This is the first Return from this Authority.
§ For area comprised within the Glasgow Water Supply District, *vide* footnote (*) to page 283.

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and INTEREST paid during the Year ended 15th MAY, 1900—*continued.*

	Fire Brigade. 10.		Tramways. 11.		Public Baths and Wash-houses. 12.		Public Parks. 13.		Slaughter Houses. 14.		Markets. 15.		Dwelling-house Improvements. 16.		General Burgh Improvements. 17.		Burial Grounds. 18.		Public Libraries. 19.		Lodging Houses. 20.		Other Purposes. 21.		TOTAL. 22.	
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,729
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,440
3	-	-	-	-	-	-	-		-	-	-	-	-	-	[5] -	119	-	-	-	-	-	-	-	177	654	1,781
4	-	1	-	-	-	-	-	-	-	-	-	-	-	-	30	24	-	-	-	-	-	-	-	-	270	120
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	71
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153	74
7	-	-	-	-	-	-	[9] -	95	[10] -	79	-	-	-	-	[11] -	130	-	-	-	-	[12] -	260	[13] -	651	-	2,036
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,033	3,664
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,565
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	9	[18] -	43	-	-	-	-	-	-	-	-	-	-	-	-	-	492	300	3,365
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	408	-	408
13	-	-	-	-	-	-	-	-	[19] -	52	-	-	-	-	-	12	-	-	-	-	-	-	-	6	-	486
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	34	41	57
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	51	29	413	324
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47	-	679
17	-	-	-	-	-	-	17	10	20	11	-	-	-	-	196	33	27	4	-	-	-	-	-	-	1,280	1,554
18	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	57
20	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-	8	-	-	-	-	-	-	-	-	488	532
21	-	-	11,636	17,223	-	-	15,825	23,015	2078	2716	2,079	2,717	-	42,659	-	-	-	-	-	-	-	2660	8,230	5,826	[22] 47,444	114,791
22	2692	2356	-	-	4,810	4,496	1,268	960	-	-	-	-	-	-	5,770	4,640	-	-	-	-	-	-	2,688	2,064	78,896	63,122
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,127
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,716
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,495	-	1,495
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	161	-	-	-	-	-	-	-	-	398	1,188
28	-	-	1,577	2,192	-	79	763	589	-	-	-	-	-	-	2,000	405	-	-	-	-	-	-	-	217	4,690	7,091
29	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	-	-	29	20	-	-	-	-	1,138	694
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169	161
31	-	24	173	441	-	6	-	-	-	278	-	-	3,030	5,777	1,071	669	-	-	-	-	-	-	1,162	295	12,114	30,039
32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	680	470
33	-	-	-	-	-	-	50	6	-	-	-	-	-	-	245	141	-	-	-	-	-	-	100	512	2,482	8,404
34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	690	44	690
35	-	-	-	-	-	-	78	462	75	41	-	-	-	-	-	-	103	42	-	-	-	-	-	-	1,586	1,911
36	50	1	-	-	-	-	20	4	21	18	-	-	-	-	-	-	-	-	-	-	-	-	163	58	1,342	641
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,055
38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[32] -	2	-	-	-	-	-	-	-	-	54	143
39	4	4	-	-	-	-	-	-	21	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	179	101
40	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	7	-	-	-	-	-	-	-	-	109	77
42	-	-	-	-	-	-	-	-	25	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	76
43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98	-	98
44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191	117
45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[39] 569	4,953
46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	202	63
47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120	-	-	-	-	-	-	550	298	550	741
48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,803

[5] £500 of Loans were redeemed by application of Sinking Fund.
[9] £75 do. do. do. do.
[10] £75 do. do. do. do.
[11] £120 do. do. do. do.
[12] £200 do. do. do. do.
[13] £465 do. do. do. do.
[18] £250 of Loans were redeemed by application of Sinking Fund.
[19] £100 do. do. do. do.
[22] Includes £34,413 paid to City Registrar under Corporation Loans Act.
[32] £45 of Loans were redeemed by application of Sinking Fund.
[39] £2,366 was expended out of Sinking Fund in the redemption of £2,320 of Stock.

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PART VIII.—PARTICULARS regarding Instalment of LOANS Repaid,

BURGH.	Municipal Buildings. 1.		Prisons and Police Stations. 2.		Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.		Roads, Streets, and Bridges. 4.		Sewers and Drains. 5.		Water Supply. 6.		Hospitals, &c. 7.		Gas Supply. 8.		Electric Lighting. 9.		
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Jedburgh,	-	-	-	-	-	-	-	-	14	10	88	68	-	-	-	-	-	-	1
Johnstone,	145	72	-	-	50	47	102	110	225	170	-	-	86	91	894	747	-	-	2
Keith,	-	-	-	-	-	-	-	-	-	-	99	97	-	-	-	-	-	-	3
Kelso,	-	-	-	-	-	-	75	23	-	-	36	36	-	-	-	-	-	-	4
Kilmarnock,	-	555	-	182	[1] -	81	-	45	[2] -	120	-	[3] 4,772	-	22	-	734	-	-	5
Kilrenny,	-	-	-	-	-	-	80	2	-	-	107	195	-	-	-	-	-	-	6
Kilsyth,	-	-	-	-	11	5	206	48	178	13	42	14	-	-	10	4	-	-	7
Kilsyth, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101	229	-	-	8
Kilwinning,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9
Kilwinning, Special Water Supply District, *	-	-	-	-	-	-	-	-	-	-	[4] -	12	-	-	-	-	-	-	10
Kinghorn,	-	-	-	-	-	-	-	-	-	-	160	159	-	-	-	-	-	-	11
Kingussie,	-	-	-	-	-	-	-	-	-	-	42	44	-	-	-	-	-	-	12
Kinning Park,	-	-	-	93	-	-	600	402	-	-	-	-	-	80	-	-	-	-	13
Kinross,	-	-	-	-	-	-	-	-	66	45	156	123	-	-	-	-	-	-	14
Kintore,	-	-	-	-	-	-	-	-	46	7	-	-	7	3	-	-	-	-	15
Kirkcaldy, Town Council,	-	230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
Kirkcaldy, Burgh Commissioners,	-	18	-	193	-	-	[6] -	391	[7] -	596	-	-	-	284	-	-	-	-	17
Kirkcaldy and Dysart, Water Commissioners,	-	-	-	-	-	-	-	-	-	-	[8] -	5,108	-	-	-	-	-	-	18
Kirkcudbright,	-	61	-	-	-	-	-	-		-	-	73	-	-	[10] -	125	-	-	19
Kirkintilloch,	-	-	-	-	-	-	25	9	472	596	1,116	576	77	63	850	408	-	-	20
Kirkwall, Town Council,	500	186	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21
Kirkwall, Burgh Commissioners,	-	-	-	-	-	-	100	86	75	159	171	253	-	-	-	-	-	-	22
Kirriemuir,	-	-	-	-	-	-	30	70	107	98	119	221	-	-	-	-	-	-	23
Ladybank,	-	-	-	-	-	-	-	4	-	3	-	-	-	-	-	-	-	-	24
Lanark,	-	-	-	-	-	-	-	-	67	54	395	244	-	16	-	-	-	-	25
Langholm,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
Largs,	-	-	-	-	-	-	-	-	450	38	500	349	-	-	-	-	-	-	27
Lasswade,	-	-	-	-	-	-	-	-	-	13	-	-	4	4	-	-	-	-	28
Lauder,	-	-	-	-	-	-	-	-	-	-	3	10	-	-	-	-	-	-	29
Laurencekirk,	-	-	-	-	-	-	-	-	50	44	128	69	-	-	-	-	-	-	30
Leith,	60	56	125	28	-	-	996	323	-	-	-	-	2,094	1,430	-	-	604	446	31
Lerwick,	-	-	-	-	-	-	-	-	133	20	125	191	22	43	-	-	-	-	32
Leslie, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33
Leslie, Burgh Commissioners,	-	-	-	-	-	-	-	-	2	1	-	-	-	-	-	-	-	-	34
Leven,	-	-	-	-	-	-	-	-	-	-	305	586	-	-	-	-	-	-	35
Linlithgow, Town Council,	80	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36
Linlithgow, Burgh Commissioners,	-	-	-	-	-	-	-	-	-	-	204	272	-	-	-	-	-	-	37
Loanhead,	-	-	-	-	-	-	-	-	121	116	48	47	10	9	-	-	-	-	38
Lochgelly,	16	8	-	-	-	-	-	-	-	-	223	201	-	-	-	-	-	-	39
Lochgilphead,	-	-	-	-	-	-	-	-	-	27	-	37	-	-	-	-	-	-	40
Lochmaben,	-	-	-	-	-	-	-	-	-	-	67	119	-	-	-	-	-	-	41
Lockerbie,	-	-	-	-	-	-	-	-	159	120	326	221	-	-	155	182	-	-	42
Lossiemouth,	-	8	-	-	-	2	-	-	-	6	65	145	-	-	-	-	-	-	43
Macduff,	-	57	-	-	-	-	-	-	152	150	135	125	-	-	-	-	-	-	44
Markinch,	-	-	-	-	-	-	-	-	104	125	-	-	-	-	-	-	-	-	45
Maxwelltown,†	-	-	-	-	-	-	77	70	-	-	-	-	-	-	-	-	-	-	46
Maybole,	-	-	-	-	-	-	-	-	265	258	323	315	7	7	-	-	-	-	47
Melrose,	[13] -	40	-	-	-	-	-	-	-	-	[14] 303	309	-	-	-	-	-	-	48

[1] £250 of Loans were redeemed by application of Sinking Fund.
[2] £30 do. do. do. do.
[3] Includes Annuities, £2,997.
[4] £330 of Loans were redeemed by application of Sinking Fund.
[6] £1,000 do. do. do. do.
[7] £2,765 of Loans were redeemed by application of Sinking Fund.
[8] £1,500 do. do. do. do.
[10] £200 do. do. do. do.
[13] £45 do. do. do. do.
[14] In addition, £45 do. do. do.

* *Vide* note (‡) to page 118 regarding the area, etc., of the Kilwinning Special Water Supply District.
† The Burgh of Maxwelltown is comprised in the Dumfries and Maxwelltown Water Supply District.

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and INTEREST paid during the Year ended 15th MAY, 1900—*continued.*

	Fire Brigade.		Tramways.		Public Baths and Wash-houses.		Public Parks.		Slaughter Houses.		Markets.		Dwelling-house Improvements.		General Burgh Improvements.		Burial Grounds.		Public Libraries.		Lodging Houses.		Other Purposes.		TOTAL.	
	10.		11.		12.		13.		14.		15.		16.		17.		18.		19.		20.		21.		22.	
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	20	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	122	97
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	13	1,518	1,250
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99	97
4	-	-	-	-	-	-	-	-	42	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153	100
5	-	-	-	-	-	-	1,050	148	-	22	100	57	-	-	-	150	-	86	-	-	-	-	-	70	1,150	6,974
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65	5	-	-	-	-	-	-	-	-	252	202
7	-	-	-	-	-	-	-	-	25	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	474	112
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101	229
9	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160	159
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	44
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148	600	723
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	222	168
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53	10
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230
17	-	-	-	-	-	-	-	-	[8]	57	-	-	-	-	-	78	-	35	-	-	-	-	-	-	-	1,652
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,108
19	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	19	-	12	-	-	-	-	-	87	-	381
20	-	-	-	-	-	-	54	70	34	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,628	1,755
21	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	144
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	346	498
23	-	-	-	-	-	-	-	-	16	26	-	-	-	-	-	11	-	-	-	-	-	-	-	-	272	426
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
25	-	-	-	-	-	-	-	-	100	23	-	-	-	-	-	-	-	-	-	-	-	-	-	132	562	469
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	950	477
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	4	22
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73	3	-	-	-	-	-	-	[11] 21	[11] 18	97	31
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	178	113
31	-	-	-	-	360	320	446	547	190	80	-	-	3,464	1,310	-	-	-	-	-	-	300	158	-	34	8,641	4,725
32	-	-	-	-	-	-	-	-	33	10	-	-	-	-	-	-	-	-	-	-	-	-	255	18	568	282
33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	23	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	20
35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	305	586
36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80	63
37	-	-	-	-	-	-	-	-	70	25	-	-	-	-	-	-	-	-	-	-	-	-	[12] 94	-	368	297
38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	179	179
39	-	-	-	-	-	-	-	-	24	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	263	224
40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64
41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	4	80	123
42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640	523
43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	3	-	-	-	-	-	-	-	-	95	164
44	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	287	332
45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104	125
46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	77	70
47	-	-	-	-	-	-	-	-	32	31	-	-	-	-	7	7	-	-	-	-	-	-	-	-	634	618
48	-	-	-	-	-	-	-	-	18	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	321	366

[8] £250 of Loans were redeemed by application of Sinking Fund.
[8] £550 do. do. do. do.

[11] Lauder Light Railway.
[12] In addition, £106 of Loans were redeemed by application of Sinking Fund.

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PART VIII.—PARTICULARS regarding Instalment of LOANS Repaid,

BURGH.	Municipal Buildings. 1.		Prisons and Police Stations. 2.		Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.		Roads, Streets, and Bridges. 4.		Sewers and Drains. 5.		Water Supply. 6.		Hospitals, &c. 7.		Gas Supply. 8.		Electric Lighting. 9.		
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Millport[1]	-	35	-	-	-	-	-	53	-	10	-	-	-	7	-	-	-	-	1
Millport Gas Commissioners,	-	-			-	-	-	-	-	-	-	-	-	-	-	170	-	-	2
Milngavie,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Moffat,	127	73	-	-	-	-	-	-	160	6	181	89	-	-	-	-	-	-	4
Monifieth,	-	-	-	-	-		60	40	63	57	-	-	-	-	-	-	-	-	5
Montrose, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Montrose, Burgh Commissioners,	-	-	-	51	-	-	66	225	-	184	[1]-	110	-	-	-	-	-	-	7
Motherwell,	371	250	-	52	-	14	143	180	-	45	[2] 2,956	1,910	468	75	-	-	-	-	8
Musselburgh,	-	-	5	3	-	-	805	256	281	139	265	185	36	17	-	-	-	-	9
Nairn, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Nairn, Burgh Commissioners,	-	-	-	-	-	-	49	18	122	147	209	189	-	-	-	-	-	-	11
Newburgh,	-	109	-	-	-	-	-	-	7	10	156	122	-	-	-	-	-	-	12
New Galloway,	-	-	-	-	-	-	-	-	-	-	20	15	-	-	-	-	-	-	13
Newmilns and Greenholm,	-	-	-	-	-	-	-	41	-	29	-	160	-	-	-	-	-	-	14
Newport,	-	-	-	-	-	-	-	-	138	116	-	-	-	-	-	-	-	-	15
Newton-Stewart,	-	-	-	-	-	-	-	-	77	48	245	140	12	9	-	-	-	-	16
North Berwick,	-	-	-	-	-	-	-	108	[3]-	47	298	653	44	42	79	244	-	-	17
Oban,	103	157	-	-	-	-	-	-	169	77	471	379	-	-	-	-	-	-	18
Old Meldrum,	-	-	-	-	-	-	-	-	-	-	20	16	-	-	-	-	-	-	19
Paisley, Town Council,	-	320	-	-	-	-	-	950	-	-	[4]-	10,969	-	-	[5]-	2,359	-	1,040	20
Paisley, Burgh Commissioners,	-	-	-	-	-	180	-	-	[6]-	998	-	-	-	493	-	-	-	-	21
Partick,	[7]-	495	-	-	-	-	[8]-	100	[9]-	344	-	-	[10]-	194	-	-	-	-	22
Peebles, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
Peebles, Burgh Commissioners,	-	-	-	-	-	-	53	88	141	95	325	449	13	28	-	-	-	-	24
Peebles, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[11] 580	-	-	25
Penicuik,	-	-	-	-	-	-	-	-	-	-	94	43	10	4	-	-	-	-	26
Perth, Town Council,	-	-	[1]-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
Perth, Burgh Commissioners,	-	170	-	-	-	301	-	796	[12] 110	270	-	-	-	-	-	-	100	2	28
Perth, Water Commissioners,	-	-	-	-	-	-	-	-	-	-	[13] 1,233	1,478	-	-	-	-	-	-	29
Perth, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[14]-	[15] 4,676	-	-	30
Perth Public Library Committee,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31
Peterhead, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32
Peterhead, Burgh Commisioners,	-	-	-	-	-	-	20	23	89	48	[16] 457	508	-	-	-	-	-	-	33
Peterhead, Gas Commissioners,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[17]-	440	-	-	34
Peterhead, Public Library Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
Pittenweem,	-	-	-	-	-	-	-	-	-	-	190	65	-	-	-	-	-	-	36
Pollokshaws,	-	41	-	-	26	21	-	28	-	25	-	-	147	81	-	-	-	-	37
Port-Glasgow,	[18]-	150	-	-	[19]-	-	135	46	[20]-	50	[21] 494	817	-	-	-	677	-	-	38
Portsoy,	-	-	-	-	-	-	-	-	-	-	124	107	-	-	40	41	-	-	39
Prestonpans,	-	-	-	-	-	-	-	-	48	27	69	23	-	-	-	-	-	-	40
Pulteneytown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
Queensferry,	-	-	-	-	-	-	-	-	25	5	139	107	-	-	-	-	-	-	42

[1] £250 of Loans were redeemed by application of Sinking Fund.
[2] In addition, £200 do. do. do. do.
[3] £100 do. do. do. do.
[4] £3,790 do. do. do. do.
[5] £900 do. do. do. do.
[6] £4,627 do. do. do. do.
[7] £900 do. do. do. do.
[8] £200 do. do. do. do.
[9] £400 do. do. do. do.
[10] £300 do. do. do. do.
[11] Annuities.
[12] In addition, £290 of Loans were redeemed by application of Sinking Fund.
[13] Do. £200 do. do. do. do.
[14] £1,500 do. do. do. do.
[15] Includes Annuities, £2,746.
[16] In addition, £145 of Loans were redeemed by application of Sinking Fund.
[17] £1,000 do. do. do. do.
[18] £600 do. do. do. do.
[19] £189 do. do. do. do.
[20] £200 do. do. do. do.
[21] In addition £2,012 of Loans were redeemed by application of Sinking Fund.

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and INTEREST paid during the Year ended 15th MAY, 1900—*continued.*

	Fire Brigade. 10.		Tramways. 11.		Public Baths and Wash-houses. 12.		Public Parks. 13.		Slaughter Houses. 14.		Markets. 15.		Dwelling-house Improvements. 16.		General Burgh Improvements. 17.		Burial Grounds. 18.		Public Libraries. 19.		Lodging Houses. 20.		Other Purposes. 21.		TOTAL. 22.	
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	-	15	-		-	-	-	46	-	-	-	-	-	-	-	-	-	166
2	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	170
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	20	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	488	184
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	16	-	-	-	-	-	-	-	-	138	113
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,185	-	1,185
7	-	-	-	-	-	-	-	-	63	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129	575
8	-	-	-	-	-	-	-	-	77	27	-	-	-	-	-	-	-	-	-	-	-	-	77	27	4,087	2,580
9	-	-	-	-	-	-	-	-	65	22	-	-	-	-	-	-	-	-	-	-	-	-	304	261	1,761	983
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	380	354
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	163	241
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	15
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	138	116
16	-	-	-	-	-	-	-	-	-	21	5	-	-	-	-	-	-	-	-	-	-	-	-	-	339	218
17	-	-	-	-	-	-	-	-	76	58	-	-	-	-	-	110	-	-	-	-	-	-	-	160	497	1,422
18	-	-	-	-	-	-	81	50	68	13	-	-	-	102	35	46	-	-	-	-	-	-	-	-	927	824
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	5	-	-	-	-	-	-	-	-	40	21
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[1] -	437	-	-	-	-	[2] -	2,674	-	18,749
21	-	234	-	-	-	234	-	-	-	98	-	-	-	-	-	702	-	-	-	-	-	-	-	-	-	2,989
22	-	-	-	-	-	-	[3] 800	411	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	800	1,557
23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	6	100	6
24	-	-	-	-	-	-	-	-	-	-	-	-	-		-	58	-	-	-	-	-	-	-	-	532	718
25	-	-	-	-	-	-	-	-	-	[4]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	580
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	104	47
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,252	-	2,252
28	-	11	-	-	-	2	-	-	-	20	-	-	-	101	[4] -	1,637	-	-	-	-	-	-	-	28	210	3,338
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,233	1,478
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,676
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	-	-	-	-	69	47	-	-	-	-	-	-	-	-	[5] 10	34	-	-	-	-	46	49	-	-	691	709
34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	440
35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	190	65
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	[6] -	8	173	204
38	-	-	-	-	[7] -	6	-	-	-	20	-	63	-	-	-	-	-	60	-	-	-	-	60	2	689	1,391
39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	148
40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	16	-	-	-	-	-	-	-	-	141	66
41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-	-	-	-	15
42	-	-	-	-	135	93	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	299	205

[1] £970 of Loans were redeemed by application of Sinking Fund
[2] £575 do. do. do. do.
[3] In addition £200 do. do. do. do.
[4] £400 do. do. do. do.
[5] In addition £150 of Loans were redeemed by application of Sinking Fund.
[6] £290 do. do. do. do.
[7] £12 do. do. do. do.

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PART VIII.—PARTICULARS regarding Instalment of LOANS Repaid,

BURGH.	Municipal Buildings. 1.		Prisons and Police Stations. 2.		Manure Depots, Refuse Destructors, &c., in connection with Cleansing. 3.		Roads, Streets, and Bridges. 4.		Sewers and Drains. 5.		Water Supply. 6.		Hospitals, &c. 7.		Gas Supply. 8.		Electric Lighting. 9.		
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Rattray,	-	-	-	-	-	-	-	-	67	54	-	-	-	3	-	-	-	-	1
Renfrew,	-	-	-	-	-	-	-	8	-	-	-	-	-	113	-	151	-	-	2
Rosehearty,	-	-	-	-	-	-	-	-	-	-	52	6	-	-	-	-	-	-	3
Rothes,	-	-	-	-	-	-	-	-	76	76	58	25	-	-	-	-	-	-	4
Rothesay,	-	137	-	-	-	-	-	77	-	35	1,425	1,317	-	-	650	708	120	153	5
Rutherglen,	-	-	-	-	-	-	113	264	-	-	-	-	-	-	-	-	-	-	6
St. Andrews,	-	-	25	8	-	11	-	14	[1] -	111	[2] 418	530	20	23	-	-	-		7
Saltcoats,	102	125	-	-	-	-	19	84	27	19	-	-	50	16	-	-	-		8
Sanquhar,	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	9
Selkirk, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Selkirk, Burgh Commissioners,	-	-	-	-	-	-	124	126	357	227	75	54	50	53	-	-	-	-	11
Stewarton,	-	-	-	-	-	-	-	-	-	-	[3] -	206	-	-	-	-	-	-	12
Stirling, Town Council,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
Stirling, Burgh Commissioners,	-	-	-	-	-	-	40	54	120	107	-	-	-	-	-	-	-	-	14
Stirling, Water Commissioners,	-	-	-	-	-	-	-	-	-	-	1,675	1,283	-	-	-	-	-	-	15
Stirling, Public Health Local Authority,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
Stonehaven,	-	-	-	-	70	27	-	-	88	96	219	232	-	-	-	-	-	-	17
Stornoway,	-	-	-	-	-	-	-	-	72	31	76	44	19	8	-	-	-	-	18
Stranraer,	-	-	-	-	-	-	42	134	22	22	277	253	18	10	-	-	-	-	19
Stromness,	-	-	-	-	-	-	-	9	-	-	70	78	-	-	-	-	-	-	20
Tain,	-	-	-	-	-	-	-	-	62	25	-	-	-	-	110	109	-	-	21
Tayport,	-	15	-	-	-	-	-	-	70	101	-	-	-	-	-	-	-	-	22
Thurso,	-	-	-	-	-	-	55	64	-	-	174	339	-	-	-	-	-	-	23
Tillicoultry,	-	-	-	-	-	-	-	29	-	-	-	-	[4] -	24	-	-	-	-	24
Tobermory,	-	-	-	-	-	-	-	-	63	43	129	89	-	-	-	-	-		25
Tranent,	-	-	-	-	-	-	-	-	-	-	106	281	-	-	-	-	-	-	26
Troon,	-	-	-	-	-	-	-	-	178	225	360	610	-	-	-	-	-	-	27
Turriff,	-	-	-	-	-	-	-	-	-	3	-	-	-	11	-	-		-	28
Water of Leith Purification Commissioners,	-	-	-	-	-	-	-	-	-	7,205	-	-	-	-	-	-	-	-	29
Whitburn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30
Whithorn,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	31
Wick,	-	-	-	-	-	-	-	-	-	88	268	160	-	-	-	-	-	-	32
Wigtown,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33
Wishaw,	-	-	-	-	-	64	-	-	-	-	[5] 1,160	1,380	-	-	537	629	-	-	34
Total,	12,772	35,170	10,389	7,788	8,712	8,121	38,669	32,699	35,434	45,815	53,180	280,027	21,840	16,597	25,476	160,926	19,580	35,958	

[1] £525 of Loans were redeemed by application of Sinking Fund.
[2] In addition, £290 do. do. do. do.
[3] £300 do. do. do. do.
[4] £100 of Loans were redeemed by application of Sinking Fund.
[5] In addition £773 do. do. do. do.

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and INTEREST paid during the Year ended 15th MAY, 1900—*continued.*

	Fire Brigade.		Tramways.		Public Baths and Wash-houses.		Public Parks.		Slaughter Houses.		Markets.		Dwelling-house Improvements.		General Burgh Improvements.		Burial Grounds.		Public Libraries.		Lodging Houses.		Other Purposes.		TOTAL.	
	10.		11.		12.		13.		14.		15.		16.		17.		18.		19.		20.		21.		22.	
	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.	Instalment.	Interest.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67	57
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	-	-	-	-	-	-	-	2,022	-	2,352
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	6
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134	101
5	-	-	-	-	-	58	-	150	-	52	-	-	-	-	-	-	-	-	-	-	-	-	195	429	2,390	3,116
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113	264
7	-	-	-	-	-	-	-	271	-	31	-	-	-	-	-	29	-	-	-	-	-	-	-	15	463	1,043
8	-	-	-	-	-	-	31	107	15	19	-	-	-	-	-	-	-	-	-	-	-	-	10	13	254	383
9	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	11	-	-	-	-	-	-	-	-	-	32
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	32	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	638	479
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-	215
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	-	12	-	-	-	-	[1]	378	-	406
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140	146	-	-	-	-	-	-	-	-	300	307
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,675	1,283
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	35	-	-	417	390
18	17	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184	87
19	-	-	-	-	-	-	-	-	58	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	417	467
20	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70	93
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172	134
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	70	119
23	-	-	-	-	-	-	-	-	30	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	259	437
24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73	-	-	-	-	-	-	-	-	-	126
25	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	192	135
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	106	251
27	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	8	-	-	-	-	-	-	-	-	538	855
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37	-	-	-	-	-	-	-	-	-	51
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,205
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	-	19
32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24	268	272
33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	[2]	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,697	2,110
	3560	3789	27,447	35,084	5,655	6,261	22,596	28,897	4068	6084	2,184	3,535	11,813	53,696	30,570	35,786	412	1,174	1,366	229	525	3700	17,841	41,848	354,089	843,134

[1] £290 of Loans were redeemed by application of Sinking Fund.

[2] £177 of Loans were redeemed by application of Sinking Fund.

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DETAILED ABSTRACT of Returns from each Burgh in Scotland.

Part IX.—MILEAGE of BURGH ROADS and DETAILS of Expenditure on Burgh Roads and Bridges (not defrayed out of Loans) during the Year ended 15th May 1900.

Note.—Authorities which had no expenditure on Roads and Bridges have not been entered in this part.

Burgh.	Mileage of Roads in Burgh.		Details of Expenditure on Roads and Bridges not defrayed out of Loans.				Loans.*			Total.†
			Construction of New Roads and Bridges. 1.	Maintenance of Roads and Bridges. 2.	Salaries of Road Officials. 3.	Other Expenses. 4.	Instalments Repaid. 5.	Payment into Sinking Fund. 6.	Interest. 7.	8.
	M.	F.	£	£	£	£	£	£	£	£
Aberdeen,	114	5	–	21,959	1,066	–	–	–	15,37	24,562
Aberfeldy,	2	3	–	253	16	–	–	15	7	291
Abernethy,	1	–	–	27	–	–	–	9	6	42
Airdrie,	14	–	–	2,578	110	–	184	–	153	3,025
Alloa,	7	2	–	568	96	–	550	–	268	1,482
Alva,	3	1	–	77	70	19	–	8	–	174
Alyth,	–		–	14	–	–	–	–	–	14
Annan, Burgh Commissioners,	5	2	–	152	8	44	–	–	13	217
Anstruther Easter,	4	–	–	55	7	–	–	–	–	62
Anstruther Wester,	1	4	–	36	5	–	–	–	–	41
Arbroath, Burgh Commissioners,	24	6	–	1,719	108	–	‡–	–	160	1,987
Ardrossan,	7	2	–	415	48	–	–	–	–	463
Auchtermuchty, Burgh Commissioners,	2	1	–	48	–	–	–	–	–	48
Ayr,	41	–	–	§ 2,637	–	–	–	694	750	4,081
Ballater,	2	4	–	38	–	–	–	–	–	38
Banff, Burgh Commissioners,	7	4	–	417	12	8	–	–	–	437
Barrhead,	4	2	–	631	51	62	32	–	24	800
Bathgate,	5	2	–	405	90	–	30	–	5	530
Biggar,	2	1	–	60	52	60	6	–	3	181
Blairgowrie,	–		–	60	–	–	–	–	–	60
Bo'ness,	–	5	–	343	–	–	–	–	–	343
Bonnyrigg,	2	–	–	327	82	–	22	–	30	461
Brechin,	7	3	–	841	30	–	–	–	35	906
Bridge of Allan,	8	–	–	714	81	–	150	–	34	979
Broughty Ferry,	20	6	–	583	20	3	250	–	27	883
Buckhaven, Methil, and Innerleven,	3	6	–	210	–	–	100	–	156	466
Buckie,	9	2	–	351	53	5	–	–	–	409
Burntisland,	2	5	–	287	19	–	–	20	9	335
Campbeltown,	8	–	–	843	–	–	–	–	–	843
Carnoustie,	12	–	–	394	110	51	99	–	184	838
Clydebank,	3	2	–	2,496	201	11	227	–	269	3,204
Coatbridge,	17	–	152	1,449	120	–	–	399	185	2,305
Coldstream,	1	–	–	14	–	–	–	–	–	14

* For amount of Loans outstanding on Burgh Roads and Bridges, *see* pages 170 to 182.
† For expenditure on Burgh Roads and Bridges defrayed out of Loans, *see* pages 162 to 168; and for Money Borrowed in respect of Burgh Roads and Bridges, *see* pages 184 to 188.
‡ £200 of Loans were redeemed by application of Sinking Fund.
§ In addition, £130 was expended out of Sinking Fund.

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IX.—Mileage of Burgh Roads and Details of Expenditure on Burgh Roads and Bridges (not defrayed out of Loans) during the year ended 15th May 1900.

BURGH.	Mileage of Roads in Burgh.		Details of Expenditure on Roads and Bridges not defrayed out of Loans.				Loans.*			TOTAL.†
			Construction of New Roads and Bridges. 1	Maintenance of Roads and Bridges. 2.	Salaries of Road Officials. 3.	Other Expenses. 4.	Instalments Repaid. 5.	Payment into Sinking Fund. 6.	Interest. 7.	8.
	M.	F.	£	£	£	£	£	£	£	£
Cove and Kilcreggan,	2	-	-	49	-	-	-	-	-	49
Cowdenbeath,	2	6	-	291	18	68	-	-	-	377
Crail,	-	7	-	56	26	-	-	-	-	82
Crieff,	9	-	-	766	183	6	34	-	26	1,015
Cromarty,	3	7	-	68	7	-	-	-	-	75
Cullen,	5	-	-	43	43	4	-	-	-	90
Culross,	5	7	-	67	2	1	-	-	-	70
Cumnock and Holmhead,	2	7	-	112	53	-	-	-	-	165
Cupar, Burgh Commissioners,	5	-	33	365	-	-	‡ 130	4	66	598
Dalbeattie.	6	2	-	201	55	14	-	-	-	270
Dalkeith,	5	-	-	1,317	-	-	38	-	20	1,375
Darvel,	2	4	-	110	-	-	-	-	7	117
Dingwall,	3	1	-	141	17	1	-	-	-	159
Dollar,	2	6	-	209	57	-	-	-	-	266
Dornoch,	3	4	-	94	5	-	-	-	-	99
Dufftown,	3	4	-	70	60	-	-	-	-	130
Dumbarton,	11	3	-	936	-	-	§ 573	208	321	2,038
Dumfries, Town Council,	-		-	-	101	14	-	-	-	115
Dumfries, Burgh Commissioners,	12	4	-	1,460	8	28	608	-	394	2,498
Dunbar,	2	6	-	302	-	-	-	-	-	302
Dundee, Burgh Commissioners and Water Commissioners,	77	1	-	14,435	-	-	-	725	1,243	16,403
Dunfermline,	17	5	-	1,865	64	-	¶-	443	120	2,492
Dunoon,	14	4	-	1,671	-	-	264	-	215	2,150
Duns,	3	2	-	70	20	-	54	-	53	197
Dysart,	1	4	-	410	24	-	-	-	-	434
Earlsferry,	-	7	-	27	-	-	-	-	-	27
Edinburgh,	151	3	6,567	49,776	3,966	1,110	5,766	-	1,697	68,882
Elgin,	14	6	152	810	90	-	-	184	110	1,346
Ellon,	2	1	-	204	68	2	-	-	-	274
Eyemouth,	2	7	-	37	18	6	-	-	-	61
Falkirk,	20	-	-	3,947	20	-	-	-	-	3,967
Falkland,	1	5	-	7	19	2	-	-	-	28
Forfar,	12	1	-	460	-	-	**-	325	140	925
Forres, Burgh Commissioners,	4	4	-	420	19	-	-	17	17	473
Fortrose,	4	5	-	101	5	7	6	-	6	125
Fort-William,	2	3	-	105	40	34	6	5	10	200
Fraserburgh,	8	-	-	410	20	-	-	-	-	430
Galashiels,	14	-	-	853	68	-	209	-	59	1,189

* For amount of Loans outstanding on Burgh Roads and Bridges, *see* pages 170 to 182.
† For expenditure on Burgh Roads and Bridges defrayed out of Loans, *see* pages 162 to 168; and for Money Borrowed in respect of Burgh Roads and Bridges, *see* pages 184 to 188.
‡ In addition, £60 of Loans were redeemed by application of Sinking Fund.
§ Do., £300 do. do. do.
‖ £725 of Loans were redeemed by application of Sinking Fund.
¶ £350 do. do. do. do.
** £1,130 do. do. do. do.

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PART IX.—Mileage of Burgh Roads and Details of Expenditure on Burgh Roads and Bridges (not defrayed out of Loans) during the year ended 15th May 1900.

BURGH.	Mileage of Roads in Burgh.		Details of Expenditure on Roads and Bridges not defrayed out of Loans.				Loans.*			TOTAL.†
			Construction of New Roads and Bridges. 1.	Maintenance of Roads and Bridges. 2.	Salaries of Road Officials. 3.	Other Expenses. 4.	Instalments Repaid. 5.	Payment into Sinking Fund. 6.	Interest. 7.	8.
	M.	F.	£	£	£	£	£	£	£	£
Galston,	3	1	–	108	59	11	–	–	–	178
Girvan,	7	1	28	524	22	10	–	–	–	584
Glasgow, Police Commissioners,	318	5	5,710	32,937	3,618	430	23,464	–	14,547	80,706
Gourock,	4	6	–	130	54	17	–	43	64	308
Govan,	19	–	–	3,903	150	330	–	–	867	5,750
Grangemouth,	7	5	–	1,785	60	172	–	–	–	2,017
Grantown,	4	6	–	144	25	–	–	–	–	169
Greenock,	42	4	–	3,184	747	–	1,053	–	2,220	7,204
Haddington,	5	4	1,600	344	10	72	200	–	111	2,337
Hamilton,	17	–	–	3,587	125	128	240	–	58	4,138
Hawick, Burgh Commissioners,	15	2	–	1,197	30	468	50	–	29	1,774
Helensburgh,	27	–	–	1,349	40	–	73	–	47	1,509
Huntly,	5	4	–	337		–	‡–	9	8	354
Innerleithen,	2	4	–	169	13	–	–	–	–	182
Inverbervie,	3	2	–	52	25	–	–	–	–	77
Invergordon,	1	4	–	47	–	–	–	–	–	47
Inverkeithing, Burgh Commissioners,	2	2	–	73	17	–	9	–	7	106
Inverness,	20	6	–	1,599	120	75	‖ 223	194	603	2,814
Inverurie,	3	6	432	183	15	–	–	–	–	630
Irvine,	12	4	–	389	–	–	–	72	281	742
Jedburgh,	4	4	–	275	77	68	–	–	–	420
Johnstone,	5	6	–	1,192	99	105	102	–	110	1,608
Keith,	11	7	29	524	10	10	–	–	–	573
Kelso,	1	6	–	47	–	–	75	–	23	145
Kilmarnock,	22	4	–	2,333	100	140	–	600	45	3,218
Kilrenny,	4	4	–	32	13	15	80	–	2	142
Kilsyth,	5	4	–	453	–	59	208	–	48	768
Kinghorn,	3	6	–	180	10	–	–	–	–	190
Kingussie,	2	–	–	77	47	–	–	–	–	124
Kinning Park,	3	3	–	570	165	–	600	–	402	1,737
Kinross,	3	4	–	100	75	–	–	–	–	175
Kirkcaldy, Burgh Commissioners,	21	6	–	3,241	69	–	§–	590	391	4,291
Kirkcudbright,	2	5	–	304	–	10	–	–	–	314
Kirkintilloch,	6	7	–	597	27	–	25	–	9	658
Kirkwall, Burgh Commissioners,	6	4	–	344	44	63	100	–	86	637
Kirriemuir,	4	2	–	403	–	–	30	30	70	533
Ladybank,	2	2	¶–	¶–	¶–	¶–	–	–	4	4

* For amount of Loans outstanding on Burgh Roads and Bridges, *see* pages 170 to 182.
† For expenditure on Burgh Roads and Bridges defrayed out of Loans, *see* pages 162 to 168; and for Money Borrowed in respect of Burgh Roads and Bridges, *see* pages 184 to 188.
‡ £35 of Loans were redeemed by application of Sinking Fund.
§ £1,000 do. do. do. do.
‖ In addition, £180 of Loans were redeemed by application of Sinking Fund.
¶ *Vide* footnote (2) at page 154.

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Part IX.—Mileage of Burgh Roads and Details of Expenditure on Burgh Roads and Bridges (not defrayed out of Loans) during the year ended 15th May 1900.

BURGH.	Mileage of Roads in Burgh.	Details of Expenditure on Roads and Bridges not defrayed out of Loans.				Loans.*			TOTAL.†
		Construction of New Roads and Bridges. 1.	Maintenance of Roads and Bridges. 2.	Salaries of Road Officials. 3.	Other Expenses. 4.	Instalments Repaid. 5.	Payment into Sinking Fund. 6.	Interest. 7.	8.
	M. F.	£	£	£	£	£	£	£	£
Lanark,	5 4	–	495	26	1	–	–	–	522
Langholm,	4 2	–	230	28	75	–	–	–	333
Large,	7 –	68	428	176	–	–	–	–	672
Lauder,	2 1	–	41	–	–	–	–	–	41
Laurencekirk,	4 4	–	125	73	–	–	–	–	198
Leith,	32 –	–	7,654	545	95	998	–	323	9,615
Lerwick,	3 2	–	54	–	–	–	–	–	54
Leven,	4 –	–	339	–	–	–	–	–	339
Linlithgow, Burgh Commissioners,	6 –	–	62	114	54	–	–	–	230
Lochgelly,	2 –	–	53	–	–	–	–	–	53
Lochmaben,	1 3	–	61	4	–	–	–	–	65
Lockerbie,	4 7	–	190	14	3	–	–	–	207
Lossiemouth,	9 5	–	190	5	–	–	–	–	195
Macduff,	9 7	–	138	18	–	–	–		206
Maxwelltown,	5 7	95	532	33	8	77	–	70	815
Maybole,	9 6	–	337	50	14	–	–	–	401
Melrose,	5 2	34	332	6	–	–	6	–	378
Millport,	9 4	–	52	–	128	–	–	53	233
Moffat,	6 4	85	161	20	–	–	–	–	266
Monifieth,	4 6	–	145	32	–	60	4	40	281
Montrose, Burgh Commissioners,	13 4	–	1,401	123	–	66	151	225	1,966
Motherwell,	9 2	–	1,699	126	–	143	200	180	2,348
Musselburgh,	9 6	–	1,249	53	–	805	–	356	2,463
Nairn, Burgh Commissioners,	8 2	–	664	72	42	49	–	18	845
Newburgh,	3 –	–	39	–	–	–	–	–	39
Newmilns and Greenholm,	4 7	–	197	22	–	–	–	41	260
Newport,	7 7	–	370	86	–	–	–	–	456
Newton-Stewart,	5 –	–	145	29	–	–	–	–	174
North Berwick,	4 6	–	1,300	–	–	–	100	108	1,508
Oban,	16 –	–	623	15	95	–	–	–	733
Paisley, Town Council,	32 –	–	5,449	319	246	–	863	950	7,827
Partick,	23 6		4,621	486	–	‡ –	413	100	5,620
Peebles, Burgh Commissioners,	6 –	–	228	–	–	53	15	88	384
Penicuik,	1 6	–	307	12	–	–	–	–	319
Perth, Burgh Commissioners,	18 –	–	2,302	1,473	1,000	–	1,209	796	6,780
Peterhead, Burgh Commissioners,	13 –	–	§ 915	37	–	20	–	23	995
Pittenweem,	2 4	–	32	–	–	–	–	–	32
Pollokshaws,	3 1	–	685	65	15	–	83	28	876

* For amount of Loans outstanding on Burgh Roads and Bridges, *see* pages 170 to 182.
† For expenditure on Burgh Roads and Bridges defrayed out of Loans, *see* pages 162 to 168; and for Money Borrowed in respect of Burgh Roads and Bridges, *see* pages 184 to 188.
‡ £200 of Loans were redeemed by application of Sinking Fund.
§ Includes cost of Ware Road.

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Part IX.—Mileage of Burgh Roads and Details of Expenditure on Burgh Roads and Bridges (not defrayed out of Loans) during the year ended 15th May 1900.

Burgh.	Mileage of Roads in Burgh.	Details of Expenditure on Roads and Bridges not defrayed out of Loans.				Loans.*			Total.†
		Construction of New Roads and Bridges. 1.	Maintenance of Roads and Bridges. 2.	Salaries of Road Officials. 3.	Other Expenses. 4.	Instalments Repaid. 5.	Payment into Sinking Fund. 6.	Interest. 7.	8.
	M. F.	£	£	£	£	£	£	£	£
Port-Glasgow,	5 3	–	454	38	23	135	–	46	696
Pulteneytown,	9 –	–	264	59	–	–	–	–	323
Queensferry,	1 6	–	110	13	–	–	–	–	123
Renfrew,	12 –	353	535	30	–	–	–	8	926
Rothesay,	13 –	–	1,241	30	61	–	–	77	1,409
Rutherglen,	5 5	–	1,422	79	24	113	–	264	1,902
St Andrews,	6 3	–	1,418	13	10	–	13	14	1,468
Saltcoats,	8 4	–	686	71	103	19	14	84	977
Selkirk, Burgh Commissioners,	7 5	–	507	80	14	124	–	126	851
Stewarton,	1 1	–	66	–	–	–	–	–	66
Stirling, Town Council,	–	–	–	389	–	–	–	–	389
Stirling, Burgh Commissioners,	16 –		1,115	–	–	40	–	54	1,209
Stonehaven,	–	–	‡ 11	–	–	–	–	–	11
Stornoway,	5 6	–	153	35	–	–	–	–	188
Stranraer,	10 –	–	208	121	36	42	26	134	567
Stromness,	4 –	–	176	11	7	–	9	9	212
Tain,	6 4	–	137	–	–	–	–	–	137
Tayport,	2 6	–	348	–	–	–	–	–	348
Thurso,	5 –	–	226	74	–	55	–	64	419
Tillicoultry,	1 3	–	67	52	11	–	55	29	214
Troon,	5 4	–	619	118	–	–	–	–	737
Whithorn,	2 –	–	31	41	–	–	–	–	72
Wick,	3 –	–	258	13	–		–	–	271
Wigtown	8 2	–	123	9	5	–	–	–	137
Wishaw,	–	–	412	–	–	–	–	–	412
Total	1,887 5	15,338	230,461	18,735	6,313	38,669	7,755	32,699	349,970

* For amount of Loans outstanding on Burgh Roads and Bridges, *see* pages 170 to 182.
† For expenditure on Burgh Roads and Bridges defrayed out of Loans, *see* pages 162 to 168; and for Money Borrowed in respect of Burgh Roads and Bridges, *see* pages 184 to 188.
‡ Expended on certain Streets and Lanes not taken over by the County Council.

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PART X.

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ABSTRACT of RETURNS from each

PART X.—SUMMARY.

RECEIPT.	1898–99. £	£	£	1899–1900. £	£	£
1. Assessments—						
(a.) Water Supply,		299,943			308,459	
(b.) All other Assessments,		1,636,702			1,731,800	
			1,936,645			2,040,259
2. Dues, Fees, Fines, &c.—						
(a.) Customs, Market, and Slaughter House Dues, and all other Dues,		100,117			103,269	
(b.) Fines and Fees,		49,573			52,219	
			149,690			155,488
3. Imperial Subventions and Payments—						
(a.) From Local Taxation Account—						
(1) Roads Grant,	7,309			7,131		
(2) Police Pay and Clothing Grant,	100,056			117,061		
(3) Medical Officers', &c., Grant,	5,492			5,535		
(4) "Residue" Grant,	34,207			42,890		
(5) "Equivalent" Grant,	87,859			96,146		
(6) Land Tax redeemed by Burghs,	1,037			1,037		
		235,960			269,800	
(b.) From Parliamentary Vote—						
(1) Criminal Prosecutions,	428			424		
(2) Erection and Maintenance of Sheriff-Court Buildings,	15			7,743		
(3) Maintenance and Removal of Prisoners,	3,228			3,295		
(4) Grant in lieu of Rates on Government Property,	8,404			8,894		
(5) Other Grants,	220			273		
		12,295			20,629	
			248,255			290,429
4. Other Receipts—						
(a.) From Property, Investments, and Common Good,		276,006			259,825	
(b.) From Ecclesiastical Property,		6,532			6,698	
(c.) Sale of Property,		107,737			49,122	
(d.) Other Local Authorities,		59,880			67,801	
(e.) Baths and Wash-houses,		23,368			25,421	
(f.) Water Supply,		316,856			324,709	
(g.) Gas Supply,		1,480,590			1,611,277	
(h.) Electric Lighting,		112,107			155,039	
(i.) Lighting Stairs, and Cleansing and Lighting Private Courts,		45,047			48,231	
(j.) Tramways,		487,319			548,503	
(k.) Sale of Manure and Town Refuse,		43,075			46,315	
(l.) Private Improvement Expenses recovered,		46,232			40,476	
(m.) Lodging Houses,		‡ ...			21,126	
(n.) All other Receipts,		58,204			68,137	
			3,062,953			3,272,680
TOTAL,		–	5,397,543		–	5,758,856
*Deduct—						
Receipts from other Local Authorities,		–	59,880		–	67,801
NET TOTAL,		–	5,337,663		–	5,691,055
Receipts from Loans,	–	–	2,188,221	–	–	†2,805,920

* These transactions between local bodies, being duplicate entries, are here deducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various local bodies in Scotland.

† For Details *see* pages 184 to 189.

‡ Not ascertained separately.

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BURGH in SCOTLAND for the Years 1898–99 and 1899–1900.

PART X.—SUMMARY.

EXPENDITURE.	1898–99. Not defrayed out of Loans.	1898–99. Defrayed out of Loans.	1899–1900. Not defrayed out of Loans.	1899–1900. Defrayed out of Loans.
	£	£	£	£
1. Police,	301,993	7,347	313,282	12,259
2. Sheriff Court Houses,	271	–	9,692	4,448
3. Payment under Prisons Act,	1,321	–	1,901	50
4. Public Lighting—				
Gas,	169,401	943	180,031	764
Electricity,	* 16,010	4,691	24,306	3,016
5. Cleansing Streets and Courts,	300,557	20,392	324,012	32,353
6. Roads, Streets, and Bridges:—				
Construction of New Roads and Bridges,	2,182	99,659	15,338	121,301
Maintenance of Roads and Bridges,	222,524	–	§ 230,461	–
Salaries of Road Officials,	17,317	–	18,735	–
Other Expenses,	10,973	–	6,313	–
7. Sanitation—				
Sewers and Drains,	57,603	101,585	66,162	134,371
Water Supply,	* 187,845	356,902	§ 203,703	365,436
Hospitals, &c.,	99,174	104,947	111,619	116,889
General Sanitary Operations,	72,940	4,787	73,489	5,232
8. Gas Supply,	*1,205,595	270,486	1,372,695	275,961
9. Electric Lighting,	* 67,911	341,468	§ 90,185	594,038
10. Fire Brigade,	43,645	37,927	43,068	38,223
11. Tramways,	421,455	316,991	466,560	499,613
12. Public Baths and Wash-houses,	25,221	43,037	29,990	44,362
13. Public Parks, &c.,	79,587	58,068	77,653	24,686
14. Slaughter Houses,	* 35,204	2,706	28,597	16,782
15. Markets,	21,145	166	17,845	2,797
16. Dwelling House Improvements,	37,361	206,208	21,093	160,080
17. Burial Grounds,	* 11,681	4,480	13,201	715
18. Public Libraries,	20,342	2,574	26,374	1,469
19. Education (exclusive of contributions to School Boards and County Councils),	12,356	–	17,821	–
20. Registration of Births, Deaths, and Marriages,	12,409	–	12,673	–
21. Registration of Voters,	10,974	–	10,647	–
22. Election of Councillors, &c. (including the cost to Burghs in the first instance of Parish Council Elections),	9,323	–	8,662	–
23. Valuation of Lands,	14,177	–	14,353	–
24. Diseases of Animals Act,	13,299	–	13,686	–
25. Weights and Measures Act,	5,663	–	5,652	–
26. Ministers' Stipends and up-keep of Ecclesiastical Establishments,	13,030	–	13,820	–
27. General up-keep of Town Property,	104,734	1,546	110,512	2,305
28. Purchase and Erection of Property, not included under Special Heads of Expenditure,	45,842	46,980	§ 34,796	74,802
29. General Burgh Improvements, do. do.	92,743	48,263	12,268	63,042
30. Private Improvement Expenses,	44,484	500	42,380	–
31. Lodging Houses,	†–	†	15,633	4,574
32. Salaries, Fees, &c., not included under Special Heads of Expenditure,	79,839	73	82,735	–
33. Loans—				
Instalment Repaid,	*274,948	–	§‖354,089	–
Payment into Sinking Fund,	233,934	–	211,623	–
Interest,	‡ 763,306	11,549	**843,134	15,419
34. Payments to other Local Authorities,	112,465	1,116	117,810	7,094
35. Payments into Contingent, Depreciation, &c., Fund,	14,934	–	26,021	–
36. All other Expenditure,	70,173	20,762	82,938	†† 13,252
TOTAL,	*5,357,891	2,116,153	§5,797,558	2,635,333
¶ *Deduct*— Payments to other Local Authorities, including Lunacy Expenditure,	112,465	1,116	117,810	7,094
NET TOTAL,	5,245,426	2,115,037	5,679,748	2,628,239

* In addition, £194,756 was expended out of Sinking Fund in respect of the following, viz.:—Water Supply, £1,028; Slaughter Houses, £183; Redemption of Loans, £180,367; and Redemption of Annuities, £13,178. Further, a sum of £2,118 was expended out of Contingent, &c., Fund in respect of the following, viz.:—Public Lighting by Electricity, £1,000; Gas Supply, £891; Electric Lighting, £127 and Burial Grounds, £100.

† Not ascertained separately. ‡ Includes Annuities, £154,711.

§ In addition, £170,663 was expended out of Sinking Fund in respect of the following, viz.:—Roads, £130; Electric Lighting, £2,000; Purchase and Erection of Property, £311; Redemption of Loans, £142,852 and Redemption of Annuities, £25,370. Further, a sum of £5,731 was expended out of Contingent, &c., Fund in respect of the following, viz.:—Water Supply, £101; and Gas Supply, £5,630.

‖ Includes £7,189 in respect of Annuities redeemed out of revenue.

¶ These transactions between local bodies, being duplicate entries, are here deducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various local bodies in Scotland.

** Includes Annuities, £153,781. †† Includes £1,925 under Light Railways Act, 1896.

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ABSTRACT of RETURNS from each BURGH in SCOTLAND.

PART X.—SUMMARY—*continued.*

	Outstanding Loans.		1899-1900.			
	1898-99.	1899-1900.	Money borrowed during the Year.	Instalments paid during the Year.	Loans redeemed during the Year by application of Sinking Fund.	Interest paid during the Year.
	£	£	£	£	£	£
Municipal Buildings,	1,066,095	1,129,960	78,502	12,772	1,865	35,170
Prisons and Police Stations,	243,358	244,740	11,771	10,389	–	7,788
Manure Depots, Refuse Destructors, &c., in connection with Cleansing,	241,502	261,782	29,446	8,712	454	8,121
Roads, Streets, and Bridges,	962,080	1,026,959	107,728	38,669	4,180	32,699
Sewers and Drains,	1,440,046	1,490,512	99,872	35,434	13,972	45,815
Water Supply,	*6,922,925	†7,254,456	477,482	53,180	92,771	‡ 280,027
Hospitals, &c.,	480,224	580,348	122,984	21,840	1,020	16,597
Gas Supply,	§2,068,524	‖ 2,265,122	‖‖ 224,741	***25,476	¶35,325	**160,926
Electric Lighting,	828,155	1,480,434	675,359	19,580	3,500	35,958
Fire Brigade,	94,922	126,602	35,240	3,560	–	3,789
Tramways,	1,604,161	2,130,540	555,016	27,447	1,190	35,034
Public Baths and Wash-houses,	176,448	206,491	35,980	5,655	282	6,261
Public Parks, &c.,	809,146	841,096	54,821	22,596	275	28,897
Slaughter Houses,	154,945	169,171	20,196	4,068	1,902	6,084
Markets,	87,810	89,316	4,150	2,184	460	3,535
Dwelling House Improvements,	1,725,035	1,848,425	135,203	11,813	–	53,696
General Burgh Improvements,	1,177,599	1,194,353	51,639	30,570	4,315	35,786
Burial Grounds,	41,867	40,359	124	412	1,220	1,174
Public Libraries,	7,031	6,953	1,288	1,366	–	229
Lodging Houses,	121,606	123,558	2,677	525	200	3,700
Other Purposes,	††1,291,076	¶¶1,349,645	81,701	17,841	5,291	41,848
	‡‡21,544,555	23,860,822	2,805,920	354,089	168,222	843,134

	1898-99.	1899-1900.
POPULATION (CENSUS 1891),	2,541,024	2,541,024
	£	£
GROSS RENTAL OF THE BURGHS AS IN VALUATION ROLL,	15,293,512	15,841,950
ASSESSABLE RENTAL OF THE BURGHS AS IN ASSESSMENT ROLL,	14,248,581	14,828,028
SINKING FUND—		
Total Amount remaining at close of Year, and not yet applied in extinction or reduction of Debt,	§§ 388,854	429,814
CONTINGENT, DEPRECIATION, OR RESERVE FUND—		
Total Amount remaining at close of Year,	§§ 63,044	83,334
MILEAGE OF BURGH ROADS,	1,872m. 6fur.	1,887m. 5fur.

* In addition, the capitalised value of Annuities remaining at the close of the year was £2,233,127.
† Do. do. do. do. do. do. £2,233,127.
§ Do. do. do. do. do. do. £2,860,817.
‖ Do. do. do. do. do. do. £2,827,160.
¶ Includes £25,370 paid from Sinking Fund in the redemption of Gas Annuities.
†† In addition, the capitalised value of Annuities remaining at the close of the year was £2,680.
‡‡ The items of debt for 1898-99 have been adjusted on more recent information. *Vide* footnotes (†) and (¶) to page 174.
§§ Adjusted on more recent information.
‖‖ In addition, the Deferred Mortgages due by the Peebles Gas Commissioners appreciated in value to the extent of £99 during the year. *Vide* footnote (*) to page 180.
¶¶ In addition, the capitalised value of Annuities remaining at the close of the year was £7,180. For particulars as to the chief items of debt included under "Other Purposes," *see* footnotes to pages 171 to 183.
*** Includes £7,189 in respect of Annuities redeemed out of Revenue.
‡ Includes Annuities, £67,849.
** Includes Annuities, £85,932.

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PART XI.

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PART XI.—ABSTRACT of RECEIPTS and EXPENDITURE of BURGH POLICE

BURGHS.	RECEIPTS.										
	Exchequer Contributions. 1.	Dividends and Interest. 2.	Deductions and Stoppages from Pay of Police. 3.	Fines. 4.	Proportion of Receipts for Services of Constables lent. 5.	Sale of Old Clothing. 6.	Temporary Advances from Police Assessments to meet Deficiency in Income of Pension Funds. 7.	Proceeds of Pedlars' Certificates. 8.	Receipts from other Local Authorities in respect of Constables transferred. 9.	Other Receipts. 10.	
	£	£	£	£	£	£	£	£	£	£	
Aberdeen,	1,648	297	322	15	26	–	–	50	–	79	1
Airdrie,	68	40	–	–	–	–	–	15	–	–	2
Alloa,	48	25	21	–	29	–	–	7	–	–	3
Arbroath,	123	41	–	–	–	–	100	9	–	1	4
Ayr,	140	68	61	–	3	–	–	18	–	2	5
Brechin,	37	18	16	–	–	2	–	13		–	6
Broughty-Ferry,	44	23	20	–	1	1	–	1	–	1	7
Coatbridge,	161	36	70	–	3	5	–	12	–	–	8
Dumbarton,	120	34	34	–	–	–	–	3	–	36	9
Dumfries,	51	31	24	–	–	3	–	41	–	–	10
Dundee,	1,793	515	434	4	23	4	–	43	27	17	11
Dunfermline,	77	36	34	1	8	–	–	29	–	–	12
Edinburgh,	3,899	1,219	1,260	19	228	77	–	49	11	–	13
Forfar,	69	21	18	–	3	–	6	6	–	–	14
Galashiels,	57	31	26	–	–	1	–	8	–	–	15
Glasgow,	10,086	2,817	3,727	–	136	102	–	107	42	–	16
Govan,	466	178	184	2	–	–	–	1	–	–	17
Greenock,	*a* –	266	18	1	76	–	–	21	6	–	18
Hamilton,	207	56	59	–	–	3	–	26	–	–	19
Hawick,	258	40	29	–	10	2	–	30		1	20
Inverness,	234	43	41	–	10	–	–	8	–	–	21
Johnstone,	132	24	21	–	–	1	–	5	–	–	22
Kilmarnock,	263	28	63	–	6	3	–	16	–	–	23
Kinning Park,	117	14	27	–	1	6	–	1	–	–	24
Kirkcaldy,	149	50	1	–	–	2	–	18	–	–	25
Leith,	822	283	281	–	16	5	–	5	–		26
Montrose,	128	23	21	–	4	1	–	6	–	–	27
Paisley,	623	129	151	2	35	3	–	17	11	–	28
Partick,	531	95	126	1	–	–	–	3	–	3	29
Perth,	284	80	80	1	22	3	–	18	–	7	30
Renfrew,	43	16	18	–	–	2	–	1	–	–	31
Rothesay,	199	18	19	–	11	–	–	5	–	1	32
Stirling,	109	36	40	1	9	1	–	9	–	3	33
Total,	22,986	6,631	7,246	47	660	227	106	601	97	151	

a Grant not paid within Local Financial Year.

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Pension Funds during the Year ended 15th May 1900.

		EXPENDITURE.										
		Pensions.		Gratuities.								
	Total.	To Constables.	To Widows and Children.	To Constables.	To Widows and Children.	Rateable Deductions paid to Constables on Retirement.	Repayment of Temporary Advances from Police Assessment, including Interest.	Payment to other Local Authorities in respect of Constables transferred.	Other Payments.	Total.	Invested.	Amount remaining in the Funds at the end of the Year.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
	£	£	£	£	£	£	£	£	£	£	£	£
1	2,437	1,016	–	–	–	94	–	–	23	1,133	11,838	13,464
2	123	34	–	–	–	5	–	–	–	39	1,110	1,559
3	130	–	–	–	–	–	–	–	–	–	1,000	1,049
4	274	27	–	–	115	9	100	–	7	258	1,545	1,618
5	292	48	–	–	15	4	–	–	7	74	2,600	2,613
6	86	–	–	–	–	–	–	11	–	11	530	679
7	91	–	–	–	–	–	–	–	–	–	700	790
8	287	26	–	–	–	19	–	5	–	50	1,456	1,512
9	227	57	–	–	–	2	–	–	5	64	1,300	1,386
10	150	25	–	–	–	–	–	–	–	25	1,130	1,280
11	2,860	970	–	132	463	62	–	–	27	1,654	18,500	19,126
12	185	–	–	–	–	2	–	–	5	7	1,266	1,532
13	6,762	1,541	–	90	2,626	166	–	35	50	4,508	42,725	45,539
14	123	49	–	–	–	–	–	34	–	83	916	916
15	123	35	–	–	15	6	–	–	–	56	1,001	1,099
16	17,017	4,456	62	64	732	456	–	48	161	5,979	113,438	117,994
17	831	123	–	42	–	75	–	–	19	259	6,550	6,550
18	388	767	–	76	224	15	–	2	25	1,109	9,143	9,143
19	351	90	–	–	–	22	–	–	3	115	2,120	2,150
20	370	47	–	–	25	15	28	26	–	141	1,599	1,599
21	336	143	–	–	–	1	–	12	1	157	1,590	1,894
22	183	83	–	–	–	–	–	–	1	84	620	945
23	379	223	–	–	–	–	10	5	10	248	1,800	2,058
24	166	108	–	–	–	10	–	–	–	118	500	827
25	220	41	–	–	–	9	–	–	5	55	1,720	1,766
26	1,412	339	4	–	227	58	–	–	23	651	10,200	10,574
27	183	146	–	–	–	1	–	–	–	147	635	868
28	971	139	–	–	819	30	–	13	10	1,011	4,890	5,166
29	759	78	–	–	–	16	–	–	1	95	3,990	4,087
30	495	100	–	–	–	17	–	–	18	135	3,308	4,112
31	80	–	–	–	–	7	–	–	–	7	360	628
32	253	201	–	–	40	1	–	–	5	247	764	819
33	208	–	–	–	10	6	–	27	–	43	1,258	1,440
	38,752	10,912	66	404	5,311	1,108	138	218	406	18,563	251,102	266,782

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No. 7.—DISTRICT FISHERY BOARD RETURNS.

ABSTRACT

OF

RECEIPT AND EXPENDITURE

BY

DISTRICT FISHERY BOARDS

FOR THE

YEAR ended 15th MAY 1900.

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ABSTRACT of SUMS raised and expended by DISTRICT

DISTRICT BOARDS OF RIVERS.	Rateable Value of the Fisheries.	RECEIPTS, other than from Loans.					EX-	
		Assessments.	Penalties and Expenses.	From other Local Authorities.	Other Sources.	TOTAL.	Wages and Salaries of Clerk, Constables, Bailiffs, Watchers, &c.	
	1.	2.	3.	4.	5.	6.	7.	
	£	£	£	£	£	£	£	
Alness,	610	170	–	–	–	170	112	1
Annan,	3,182	477	–	–	1	478	325	2
Awe,	870	88	6	–	–	94	75	3
Ayr,	110	55	–	–	–	55	55	4
Bau and Glencoilleader (Mull),	–	–	–	–	–	–	–	5
Balgay,	20	25	–	–	–	25	25	6
Bervie,	871	104	–	–	1	105	115	7
Broom,	–	(a) –	–	–	–	–	–	8
Conon,	2,504	183	–	–	–	183	139	9
Cree,	696	52	–	–	8	60	30	10
Dee (Aberdeen),	18,989	1,139	4	–	1	1,144	992	11
Dee (Solway),	1,603	80	–	–	–	80	77	12
Deveron,	3,078	923	12	–	–	935	357	13
Don,	3,336	601	22	–	–	623	527	14
Doon,	468	35	–	–	–	35	35	15
Esk (North),	6,414	417	8	–	3	428	408	16
Esk (South),	3,492	338	30	–	–	368	272	17
Findhorn,	3,511	345	–	–	–	345	319	18
Forth,	3,801	474	5	–	–	479	454	19
Girvan,	544	34	–	–	–	34	39	20
Gruinard and Little Gruinard,	–	(b) –	–	–	–	–	–	21
Kyle of Sutherland,	2,845	379	–		–	379	206	22
Little Broom,	–	(c) –	–	–	–	–	–	23
Lochy,	2,338	–	–	–	(d) 725	725	725	24
Lussa (Mull) and River from Loch Uisk to Loch Buy,	–	–	–	–	–	–	–	25
Nairn,	1,136	76	–	–	–	76	77	26
Ness,	3,647	304	–	–	–	304	272	27
Nith,	676	113	12	–	–	125	111	28
Pennygown or Glenforsa and Aros (Mull),	–	–	–	–	–	–	–	29
Sligachan, Broadford, and Portree (Skye),	510	12	10	–	–	22	10	30
Snizort, Orley, Oze, and Drynoch (Skye), (e)	–	–	–	–	–	–	–	31
Spey,	10,122	1,097	10	–	5	1,112	1,047	32
Stinchar,	400	–	–	–	–	–	19	33
Tay,	22,482	2,212	54	–	14	2,280	955	34
Torridon,	20	2	–	–	–	2	2	35
Tweed,	15,032	2,702	88	760	4	3,554	2,770	36
Ugie,	846	24	10	–		34	25	37
Ythan,	1,317	324	24	–	–	348	178	38
Total,	115,470	12,785	295	760	762	14,602	10,753	

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FISHERY BOARDS, during the Year ended 15th May 1900.

	PENDITURE, not defrayed out of Loans.						LOAN TRANSACTIONS.				REMARKS.
	Loans.			To other Local Authorities.	Other Expenses.	TOTAL.	Borrowed during the Year.	Expended out of Loans during the Year.	Loans outstanding at Close of Year.	Sinking Fund at Close of Year.	
	Instalment repaid. 8.	Payment into Sinking Fund. 9.	Interest. 10.	11.	12.	13.	14.	15.	16.	17.	
	£	£	£	£	£	£	£	£	£	£	
1	–	–	–	–	19	131	–	–	–	–	
2	–	–	–	–	41	366	–	–	–	–	
3	–	–	–	–	4	79	–	–	–	–	
4	–	–	–	–	–	55	–	–	–	–	
5	–	–	–	–	–	–	–	–	–	–	
6	–	–	–	–	–	25	–	–	–	–	
7	–	–	–	–	22	137	–	–	–	–	
8	–	–	–	–	–	–	–	–	–	–	(a) No assessment has yet been levied.
9	–	–	–	–	35	174	–	–	–	–	
10	–	–	–	–	–	30	–	–	–	–	
11	–	–	–	–	170	1,162	–	–	–	–	
12	–	–	–	–	–	77	–	–	–	–	
13	354	–	145	–	22	878	–	–	4,568	–	
14	–	–	–	–	109	636	–	–	–	–	
15	–	–	–	–	–	35	–	–	–	–	
16	–	–	–	–	11	419	–	–	–	–	
17	–		–	–	69	341	–	–	–	–	
18	–	–	–	–	6	325	–	–	–	–	
19	–	–	–	–	59	513	–	–		–	
20	–	–	–	–	3	42	–	–	–	–	
21	–	–	–	–	–	–	–	–	–	–	(b) No assessment has yet been levied.
22	–	–	–	–	151	357	–	–	–	–	
23	–	–	–	–	–	–	–	–	–	–	(c) No assessment has yet been levied.
24	–	–	–	–	–	725	–	–	–	–	(d) Contribution from Lord Abinger.
25	–	–	–	–	–	–	–	–	–	–	
26	–	–	–	–	4	81	–	–	–	–	
27	–	–	2	–	30	304	–	–	–	–	
28	–	–	–	–	6	117	–	–	–	–	
29	–	–	–	–	–	–	–	–	–	–	
30	–	–	–	–	12	22	–	–	–	–	
31	–	–	–	–	–	–	–	–	–	–	(e) The figures applicable to this Board are included in Sligachan, &c., return.
32	–	–	–	–	69	1,116	–	–	–	–	
33	–	–	–	–	1	20	–	–	–	–	
34	–	–	–	–	1,309	2,264	–	–	–	–	
35	–	–	–	–	–	2	–	–	–	–	
36	700	–	21	–	391	3,882	–	–	300	–	
37	–	–	–	–	9	34	–	–	–	–	
38	–	–	–	–	170	348	–	–	–	–	
	1,054	–	168	–	2,722	14,697	–	–	4,868	–	

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SUMMARY of RETURNS from DISTRICT FISHERY BOARDS, for the Two Years ending 15th May 1899 and 1900.

	1898–99.	1899–1900.
RECEIPTS—	£	£
Assessments,	12,425	12,785
Penalties and Expenses,	344	295
From other Local Authorities,	†—	760
Other Sources,	2,684	762
Total,	15,453	14,602
*Deduct,— Receipts from other Local Authorities,	—	760
Net Total,	15,453	13,842
From Loans,	1,000	—
EXPENDITURE (*not* defrayed out of Loans)—		
Wages and Salaries,	10,711	10,753
Repayment of Loans—		
Instalment,	354	1,054
Interest,	206	168
To other Local Authorities,	†—	—
Other Expenses,	3,509	2,722
Total,	14,780	14,697
*Deduct,— Payments to other Local Authorities,	—	—
Net Total,	14,780	14,697
EXPENDITURE (defrayed out of Loans)—	1,000	—
LOANS OUTSTANDING AT CLOSE OF FINANCIAL YEAR,	5,922	4,868
SINKING FUNDS INVESTED AT CLOSE OF YEAR,	—	—
RATEABLE VALUE OF FISHERIES,	113,367	115,470

* *Note.*—These transactions between local bodies, being duplicate entries, are here doducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various local bodies in Scotland.

† Not ascertained separately.

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No. 8.—HARBOUR AND PORT RETURNS.

ABSTRACT

OF

RECEIPT AND EXPENDITURE

BY

HARBOUR AND PORT AUTHORITIES

FOR THE

YEAR ended 15th MAY 1900.

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ABSTRACT of SUMS Raised and Expended by

(The REVENUE and EXPENDITURE in connection with Piers, &c., erected under the

NAMES OF HARBOURS.	RECEIPTS (other than from Loans).						EXPENDITURE (not					
	Import and Export Tonnage or Ballast Dues.	All other Tolls and Dues; also Rents.	Sale of Materials.	Receipts from other Local Authorities.	All other Sources.	TOTAL.	Making New and Maintaining Old Works; Repairs.	Lighting; Buoys and Beacons; Anchors, Chains, and Cables, &c.	LOANS. Instalments repaid.	LOANS. Payments into Sinking Fund.	LOANS. Interest.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
	£	£	£	£	£	£	£	£	£	£	£	
Aberdeen,*‡	15,046	47,989	85	–	5,730	68,850	41,728	319	4,388	–	13,345	1
Annan,*‡	–	143	–	–	–	143	–	–	–	–	–	2
Anstruther Union,*‡	594	524	–	–	–	1,118	284	47	300	–	75	3
Arbroath,*‡	3,516	396	295	250	6	4,463	338	282	(b) 425	300	(c) 566	4
Auchmithie,	–	–	–	–	224	224	817	–	–	–	–	5
Ayr,*‡	15,100	9,627	–	–	701	25,428	9,486	59	–	–	10,959	6
Balintore,	57	10	–	–	–	67	–	–	–	–	–	7
Banff,*‡	550	7	–	–	19	576	169	25	–	–	298	8
Bo'ness,*‡	10,383	15,358	71	24	107	25,943	2,099	999	–	–	2,159	9
Buckpool,*	18	52	–	–	–	70	–	–	–	–	28	10
Burnmouth,	–	–	–	–	–	–	–	–	–	–	–	11
Burntisland,*‡	17,791	13,270	189	–	20	31,270	1,745	339	–	–	11,007	12
Campbeltown,*†	4,389	75	20	–	93	4,577	2,013	271	835	236	1,013	13
Carloway,	31	5	–	–	–	36	2	3	–	–	–	14
Cellardyke,*† (j)	–	–	–	–	–	–	–	–	–	–	–	15
Coldingham,	10	181	–	–	–	191	–	3	–	–	149	16
Collieston,	–	–	–	–	–	–	–	–	–	–	–	17
Crail,*†	78	–	–	–	–	78	8	11	–	–	8	18
Cromarty,*‡	275	–	–	–	–	275	1	–	–	–	43	19
Cullen,*‡	82	130	–	–	–	212	229	6	–	–	–	20
Dalbeattie,*	145	5	2	–	–	152	128	–	–	–	–	21
Dingwall,*†	38	3	–	–	–	41	37	–	–	–	–	22
Dumbarton,*‡	2,567	–	–	–	12	2,579	61	–	1,050	–	425	23
Dumfries,*‡	423	28	–	–	5	456	20	27	30	–	158	24
Dunbar,*†	–	281	–	–	–	281	48	26	118	–	32	25
Dundee,*‡	15,486	48,728	361	–	3,262	67,837	11,850	326	(m)	9,588	13,021	26
Dunoon,*†	–	6,902	–	–	–	6,902	162	–	452	–	1,556	27
Dysart,*†	310	513	–	–	41	864	433	19	–	–	35	28
Eyemouth,*‡	26	611	–	27	–	664	303	97	(p) 30	–	(q) 45	29
Findochty,	135	–	–	–	–	135	30	12	–	–	–	30

NOTE.—Harbours marked with a (*) are situated wholly or partly within the boundaries of a Royal, Parliamentary, or Police Burgh.
The Town Council or Burgh Commissioners are also the Harbour Trustees of Harbours marked (†).
The Town Council or Burgh Commissioners, as such, are represented on the Harbour Trust of Harbours marked (‡).

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HARBOUR AUTHORITIES during the Year ended 15th May 1900.

Western Highlands and Islands (Scotland) Works Act, 1891, are included in No. 4—County Council Returns.)

	defrayed out of Loans).					LOAN TRANSACTIONS.				
	Rents, Rates, and Taxes; also Insurance.	Salaries and Collectors' Commission.	Payments to other Local Authorities.	All other Expenditure.	TOTAL.	Borrowed during the Year.	Expended out of Loans during the Year.	Loans outstanding at the close of the Year.	Sinking Fund remaining at the close of the Year.	NOTES.
	12.	13.	14.	15.	16.	17.	18.	19.	20.	
	£	£	£	£	£	£	£	£	£	
1	5,790	2,942	–	10,312	78,824	–	–	410,444	–	
2	6	30	–	28	64	309	681	(a) 997	–	(a) In addition, £32 of Interest remained unpaid.
3	54	163	50	43	1,016	–	–	1,300	–	(b) In addition, £326 expended out of Sinking Fund in the redemption by tender of Loans amounting to £491.
4	321	213	–	(d)1,716	4,161	600	–	53,441	(e) 318	(c) In addition, £142 was expended out of Contingent Fund in respect of dividend on the Harbour Ordinary Stock. (d) Includes £688 paid into Contingent Fund. (e) There was also a Contingent Fund of £1,324 at close of year.
5	2	–	–	48	(f) 867	–	–	(g) 1,444	–	(f) For additional expenditure, *vide* footnote on page 225.
6	2,621	925	130	487	24,667	–	925	423,000	–	(g) In addition, £599 of Interest remained unpaid.
7	2	40	–	11	53	–	–	(h) 2,000	–	(h) In addition, £845 of Interest remained unpaid.
8	39	82	–	3	616	–	–	8,355	–	
9	1,365	598	–	14,987	22,207	–	–	(i) 262,000	–	(i) In addition, £303,377 of Interest remained unpaid.
10	5	19	–	11	(f) 63	–	–	1,500	–	
11	–	–	–	–	–	–	–	–	–	
12	2,035	387	–	17,664	33,177	129,151	129,155	424,011	1,618	
13	631	453	–	278	5,730	–	–	33,090	2,728	
14	–	15	–	–	20	–	–	–	–	
15	–	–	–	–	–	–	–	–	–	(j) The figures for this Harbour are included in the Return from the Burgh of Kilrenny.
16	22	10	–	7	191	–	–	(k) 10,000	–	(k) In addition, £2,880 of Interest remained unpaid.
17	–	20	–	2	(f) 22	–	–	–	–	
18	24	33	–	–	84	–	–	200	–	
19	71	47	–	25	187	–	–	1,100	–	
20	17	32	23	22	329	–	–	(l) 4,012	–	(l) In addition, £859 of Interest remained unpaid.
21	3	17	–	4	152	–	–	–	–	
22	13	27	–	1	78	–	–	1,269	–	
23	151	126	–	182	1,995	–	–	14,400	–	
24	13	118	–	11	377	–	–	5,182	–	
25	18	59	–	–	301	–	–	639	–	
26	10,429	4,568	–	(n)16,968	66,750	11,881	11,824	448,304	(o) 6,384	(m) £8,190 of Loans were redeemed by application of Sinking Fund. (n) Includes £2,210 payment into Contingent, &c., Fund.
27	508	1,333	–	2,763	6,774	–	1,462	48,724	–	(o) There was also a Contingent, &c., Fund of £23,540 at the close of the year.
28	32	74	100	102	795	–	–	1,200	–	(p) In addition, £200 was repaid by the Fishery Board for Scotland, *vide* footnote to page 225.
29	58	92	–	5	630	–	–	(r) 33,899	–	(q) In addition, £280 was paid by the Fishery Board for Scotland, *vide* footnote to page 225.
30	14	55	–	4	115	–	–	–	–	(r) In addition, £13,190 of Interest remained unpaid.

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ABSTRACT of Sums Raised and Expended by Harbour

NAMES OF HARBOURS.	RECEIPTS (other than from Loans).						EXPENDITURE (not					
	Import and Export Tonnage or Ballast Dues.	All other Tolls and Dues; also Rents.	Sale of Materials.	Receipts from other Local Authorities.	All other Sources.	TOTAL.	Making New and Maintaining Old Works; Repairs.	Lighting; Buoys and Beacons; Anchors, Chains, and Cables, &c.	LOANS. Instalments repaid.	LOANS. Payments into Sinking Fund.	LOANS. Interest.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
	£	£	£	£	£	£	£	£	£	£	£	
Fisherrow (Musselburgh),*†	65	16		–	–	81	15	–	–	–	–	1
Fortrose,*†	130	–	–	13	–	143	–	–	70	–	105	2
Fraserburgh,*‡	8,019	1,606	–	–	–	9,625	5,701	67	653	–	2,776	3
Garlieston,	100	58	–	–	10	168	84	2	–	–	–	4
Girvan,*‡	298	136	–	–	) 933	1,367	140	14	562	–	372	5
Glasgow,*‡	95,607	343,577	1,122	–	1,422	441,728	135,400	8,538	(d) –	35,546	200,837	6
Greenock,*‡	40,552	11,321	–	–	616	52,489	10,352	1,108	130	–	29,807	7
Helensburgh,*†	–	62	–	–	(g) 613	675	–	–	282	–	240	8
Helmsdale, (h)	452	26	28	–	–	516	95	10	–	–	670	9
Inveraray,*† (i)	–	–	–	–	–	–	–	–	–	–	–	10
Inverkeithing,*†	61	19	7	–	–	87	330	7	–	–	–	11
Inverness,*‡	1,925	643	–	–	2	2,570	392	11	300	–	193	12
Irvine,*‡	2,432	4,877	135	–	1,271	8,715	10,096	130	–	354	750	13
Kirkcaldy,*‡	2,640	299	–	–	18	2,957	351	22	–	–	168	14
Kirkcudbright,*†	259	10	2	–	–	271	33	–	–	–	–	15
Kirkwall, &c.,*‡	3,586	128	1	–	14	3,729	531	78	(m) 406	432	1,332	16
Leith,*‡	82,073	25,438	46	–	22	107,579	32,290	2,056	–	4,365	15,279	17
Lerwick,*‡	2,069	61	–	–	–	2,130	73	57	174	–	635	18
Macduff,*†	616	23	–	–	–	639	35	27	–	–	393	19
Montrose,*‡	4,410	941	–	–	85	5,436	474	234	–	–	951	20
Nairn,*†	314	124	–	–	–	438	455	7	–	–	302	21
North Berwick,*†	7	1	–	–	–	8	13	7	–	–	–	22
Oban (Burgh Piers), *‡	1,323	571	–	–	–	1,894	125	–	295	–	593	23
Paisley,*‡	1,003	140	40	3,870	65	5,118	2,912	–	–	–	3,957	24
Perth,*†	849	36	1	–	–	886	344	18	–	102	201	25
Peterhead,*‡	6,903	1,376	–	–	139	8,418	885	80	(q) 1,860	328	4,855	26
Pittenweem,*†	173	7	–	143	22	345	17	18	90	–	132	27
Port-Glasgow,*‡	1,494	1,616	33	–	37	3,180	866	71	–	–	252	28
Portknockie,	124	122	–	–	–	246	12	17	–	–	–	29
Port Ness,	–	–	–	–	–	–	–	–	–	–	–	30
Port Seton,* (t)	–	83	–	–	1	84	19	21	–	–	–	31
Port Skerra,	–	–	–	–	–	–	–	–	–	–	–	32
Queensferry, South,*†	–	10	–	–	–	10	10	–	–	–	–	33
Renfrew,*†	48	71	–	–	36	155	23	3	–	–	17	34
Rosehearty,*†	–	123	–	–	–	123	43	7	–	–	–	35

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The Town Council or Burgh Commissioners are also the Harbour Trustees of Harbours marked (†).
The Town Council or Burgh Commissioners, as such, are represented on the Harbour Trust of Harbours marked (‡).

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Authorities during the Year ended 15th May 1900—*continued.*

	defrayed out of Loans).					LOAN TRANSACTIONS.				
	Rents, Rates, and Taxes; also Insurance.	Salaries and Collectors Commission.	Payments to other Local Authorities.	All other Expenditure.	TOTAL.	Borrowed during the Year.	Expended out of Loans during the Year.	Loans outstanding at the close of the Year.	Sinking Fund remaining at the close of the Year.	NOTES.
	12.	13.	14.	15.	16.	17.	18.	19.	20.	
	£	£	£	£	£	£	£	£	£	
1	9	33	-	1	58	-	-	(a) 6,500	-	(a) In addition, £3,747 of Interest remained unpaid.
2	24	14	-	1	214	-	-	2,073	-	
3	957	1,054	-	1,406	12,614	12,910	12,988	(b) 162,505	-	(b) In addition, £3,328 of Interest remained unpaid.
4	20	12	-	17	135	-	-	-	-	
5	68	84	-	13	1,253	-	-	9,247	-	(c) Payment from Guarantors of Harbour Debt.
6	28,617	19,128	-	(e) 13,354	441,420	89,363	121,772	5,790,188	(f) 35,258	(d) £35,500 of Loans were redeemed by application of Sinking Fund. (e) Includes £6,999 payment into Contingent Fund. (f) There was also £121,475 of Contingent Fund at the close of the year.
7	4,722	2,896	-	4,129	53,144	-	-	1,500,963	-	
8	46	95	-	113	776	-	228	7,709	-	(g) Includes £522 received from Assessment and £40 from Government Grants.
9	111	91	-	85	1,062	-	-	(h)-	-	(h) This Return is for the year ended 31st December, 1900. At that date the Duke of Sutherland took over the Harbour with all its liabilities, including loans amounting to £15,636.
10	-	-	-	-	-	-	-	-	-	(i) The figures for this Harbour are included in the Return from the Burgh of Inveraray.
11	5	20	33	-	395	-	-	(j)-	-	(j) The Harbour indebtedness is included in the Return applicable to the Burgh.
12	240	322	320	792	2,570	7,24	9,812	11,459	-	
13	684	343	-	42	12,399	5,599	5,470	29,796	1,134	
14	222	185	1,500	38	2,486	-	-	(k) 4,980	-	(k) In addition £6,553 was due by the Harbour Commissioners to the Corporation for Arrears of Annuity and Interest.
15	16	43	178	-	270	-	-	(l)-	-	(l) The Harbour indebtedness is included in the Return applicable to the Burgh.
16	745	386	-	143	4,053	600	630	39,069	20	(m) In addition, £425 of Loans were redeemed by application of Sinking Fund.
17	10,700	4,499	-	8,278	77,467	117,373	88,509	587,558	4,736	
18	347	156	-	(n) 126	1,568	-	-	15,219	(o)-	(n) Includes £109, payment into Contingent Fund. (o) There was £733 of Contingent, &c., Fund at the close of the year.
19	162	88	-	104	809	-	-	10,000	-	
20	815	727	600	1,031	4,832	100	-	28,650	-	
21	23	67	-	-	854	-	-	9,250	-	
22	3	16	-	5	44	-	-	(p)-	-	(p) The Harbour indebtedness is included in the Loan of £4,300 shown in the Return applicable to the Burgh.
23	735	70	20	41	1,879	-	-	20,139		
24	113	163	-	41	7,186	-	-	123,664	-	
25	27	48	-	-	740	-	400	7,000	102	
26	1,812	908	-	1,379	12,107	6,000	2,981	133,093	309	(q) In addition, £350 of Loans were redeemed by application of Sinking Fund.
27	36	52	-	-	345	-	-	3,501	-	
28	217	318	13	(r) 1,443	3,180	-	-	71,084	(s) 37	(r) Includes £1,382 payment into Contingent Fund.
29	26	25	-	-	80	-	-	-	-	(s) There was also £1,382 of Contingent, &c., Fund at the close of the year.
30	-	-	-	-	-	-	-	-	-	
31	26	18	-	24	108	-	-	5,509	-	(t) A Judicial Factor has been appointed by the Sheriff for the purpose of collecting and applying the Revenues of this Harbour.
32	-	-	-	-	-	-	-	-	-	
33	2	2	-	-	14	-	-	-	-	
34	21	17	47	37	165	-	-	(u) 500	-	(u) In addition, the Harbour, which is the property of the Burgh, is indebted to the Burgh Funds to the extent of £21,906.
35	36	34	-	2	122	-	-	6,667	-	

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Abstract of Sums Raised and Expended by Harbour

NAMES OF HARBOURS.	RECEIPTS (other than from Loans).						EXPENDITURE (not					
	Import and Export Tonnage or Ballast Dues.	All other Tolls and Dues; also Rents.	Sale of Materials.	Receipts from other Local Authorities.	All other Sources.	TOTAL.	Making New and Maintaining Old Works; Repairs.	Lighting; Buoys and Beacons; Anchors, Chains, and Cables, &c.	LOANS. Instalment repaid.	LOANS. Payments into Sinking Fund.	LOANS. Interest.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
	£	£	£	£	£	£	£	£	£	£	£	
Rothesay *‡	2,971	383	17	–	118	3,489	734	425	283	–	495	1
St. Andrews,*‡	87	–	–	–	7	94	58	3	–	–	–	2
St. Monance,*‡	16	72	–	–	–	88	24	10	–	–	–	3
Scrabster,	720	1,185	12	–	–	1,917	147	11	–	–	541	4
Skerray, (d)	–	–	–	–	–	–	–	–	–	–	–	5
Stirling,*‡	–	227	–	1,500	101	1,828	1,032	–	–	–	–	6
Stonehaven,*‡	558	11	–	–	(e)1,738	2,307	30	15	(f)1,725	–	132	7
Stornoway,*‡	5,130	–	37	–	233	5,400	459	112	1,500	–	1,442	8
Stranraer,*†	312	449	–	–	598	1,359	66	73	360	–	511	9
Stromness,*‡	1,263	223	–	–	7	1,493	331	86	–	227	398	10
Talmine,	–	–	–	–	–	–	200	–	–	–	–	11
Thurso,*‡	154	390	33	–	–	577	119	6	–	–	–	12
Whitehills,	–	–	–	–	47	47	–	3	–	–	–	13
Wick and Pulteneytown,*‡	4,722	2,239	140	–	–	7,101	1,051	153	1,734	–	1,654	14
Wigtown,*†	9	–	–	–	–	9	3	–	–	–	–	15
Total	360,524	543,538	2,687	5,827	18,375	930,951	278,361	16,378	18,052	51,478	324,912	

NOTE.—Harbours marked with a (*) are situated wholly or partly within the boundaries of a Royal, Parliamentary, or Police Burgh.
The Town Council or Burgh Commissioners are also the Harbour Trustees of Harbours marked (†).
The Town Council or Burgh Commissioners, as such, are represented on the Harbour Trust of Harbours marked (‡).

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Authorities during the Year ended 15th May, 1900—*continued.*

	defrayed out of Loans).					LOAN TRANSACTIONS.				
	Rents, Rates, and Taxes also Insurance. 12.	Salaries and Collectors' Commission. 13.	Payments to other Local Authorities. 14.	All other Expenditure. 15.	TOTAL. 16.	Borrowed during the Year. 17.	Expended out of Loans during the Year. 18.	Loans outstanding at the close of the Year. 19.	Sinking Fund remaining at the close of the Year. 20.	NOTES.
	£	£	£	£	£	£	£	£	£	
1	429	368	110	(a) 317	3,161	4,789	4,903	19,775	(b) -	(a) Includes £242 payment into Contingent Fund. (b) There was £242 of Contingent, &c., Fund at the close of the year.
2	8	62	-	7	(c) 138	-	-	-	-	(c) For additional expenditure, *vide* footnote.
3	7	39	-	10	90	-	-	-	-	
4	324	182	-	118	1,323	-	-	11,721	-	
5	-	-	-	-	-	-	-	-	-	(d) No dues have yet been levied.
6	15	39	-	28	1,114	-	-	-	-	
7	115	108	-	7	2,132	-	-	2,000	-	(e) Includes £1,725 received from Public Subscriptions.
8	1,826	651	-	417	6,407	-	-	34,275	-	(f) Repaid out of Public Subscriptions.
9	133	85	-	17	1,245	-	-	12,304	-	
10	263	169	-	187	1,661	-	-	11,000	519	
11	-	-	-	2	202	-	-	-	-	
12	110	96	-	78	409	-	-	(g) 15,508	-	(g) In addition, there were Arrears of Interest amounting to £3,340 due to Public Works Loan Commissioners, and also further Arrears of Interest (amount unknown) due to the local subscribers.
13	-	-	-	10	(h) 13	-	-	-	-	(h) For additional expenditure, *vide* footnote.
14	1,045	400	-	1,038	7,075	4,000	2,720	46,051	-	
15	-	1	-	-	4	-	-	-	-	
	80,106	46,592	3,124	100,565	919,568	419,917	394,460	10,929,468	53,163	

Note.—In addition to the above expenditure, the Fishery Board for Scotland expended on behalf of certain Harbours the following sums during the financial year 1899–1900 :—

Name of Harbour.	Amount Expended.	Of which :— Defrayed from Government Grant.	Defrayed from Local Contributions.
	£	£	£
Auchmithie, . .	256	256	...
Buckpool, . . .	786	786	...
Gollieston, . .	1,491	1,491	...
Eyemouth, . .	* 480	480	...
St. Andrews, . .	2,376	2,355	21
Whitehills, . .	505	505	...
Total, . .	5,894	5,873	21

* Of this expenditure of £480, £200 was in respect of repayment of debt and £280 in respect of interest on debt.

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SUMMARY of RETURNS for HARBOURS for the Two Years ending 15th May 1899 and 1900.

	1898–99.	1899–1900.
RECEIPTS—	£	£
Assessments,	505	522
Import and Export Tonnage and Ballast Dues,	372,966	360,524
Other Tolls and Dues; also Rents,	523,698	543,538
Sale of Materials,	6,834	2,687
From other Local Authorities,	7,627	5,827
From Her Majesty's Treasury,	†8,756	¶5,913
All other Sources of Income,	‡19,284	**17,834
TOTAL,	939,670	936,845
*Deduct,—Receipts from other Local Authorities,	7,627	5,827
NET TOTAL,	932,043	931,018
From Loans on Security of Rates,	336,269	419,917
EXPENDITURE (not defrayed out of Loans)—		
Making new and maintaining old Works, and Repairs,	§309,236	††283,775
Lighting; Buoys and Beacons; Anchors, Chains, and Cables, &c.,	14,335	16,378
Loans:		
Instalment Repaid,	‖42,403	‡‡18,252
Payment into Sinking Fund,	51,249	51,478
Interest,	326,736	§§325,192
Rents, Rates and Taxes, and Insurance,	80,370	80,106
Salaries and Collectors' Commission,	45,692	46,592
Payments into Contingent, Depreciation, &c., Fund,	3,108	11,630
Payments to other Local Authorities,	2,321	3,124
All other Charges,	71,660	88,935
TOTAL,	947,110	925,462
*Deduct,—Payments to other Local Authorities,	2,321	3,124
NET TOTAL,	944,789	922,338
EXPENDITURE (defrayed out of Loans),	365,687	394,460
Do. (defrayed out of Contingent, &c., Fund),	—	142
Do. (defrayed out of Sinking Fund in addition to Loans redeemed from that Fund),	1,400	—
LOANS outstanding at the close of the Year,	‖‖10,588,395	‖‖10,929,468
SINKING FUND remaining at the close of the Year,	46,476	53,163
CONTINGENT, DEPRECIATION, or RESERVE FUND remaining at the close of the Year,	137,208	148,696

* *Note.*—These transactions between local bodies, being duplicate entries, are here deducted before being transferred to the "SUMMARIES OF RECEIPT AND EXPENDITURE" of the various local bodies in Scotland.

† Equivalent to sum expended by Fishery Board for Scotland out of Government Grant. (For details, *vide* footnote to page 223 of Volume for 1898-99.)

‡ Includes £2,676 from local contributions handed to Fishery Board for Scotland and expended by that Department on behalf of the Harbours for which the contributions were raised. (For details, *vide* footnote to page 223 of Volume for 1898-99.)

§ Includes £11,432 expended by the Fishery Board for Scotland on behalf of certain Harbours. (For details, *vide* footnote to page 223 of Volume for 1898-99.)

‖ In addition, Loans amounting to £48,061 were redeemed by application of Sinking Fund. A further sum of £262 was paid out of Sinking Fund in the redemption by Tender of Loans amounting to £413. (*Vide* note (*b*) on page Volume for 1898-99.)

¶ Includes £5,873, being an equivalent to the sum expended by Fishery Board for Scotland out of Government Grant. (For details, *vide* footnote to page 225.)

** Includes £21 from local contributions handed to Fishery Board for Scotland, and expended by that Department on behalf of the Harbours for which the contributions were raised. (For details, *vide* footnote to page 225.)

†† Includes £5,414 expended by the Fishery Board for Scotland on behalf of certain Harbours. (For details, *vide* footnote to page 225.)

‡‡ Includes £200 repaid by Fishery Board for Scotland (*vide* footnote to page 225). In addition to the instalment of £18,252, loans amounting to £15,636 were taken over by the Duke of Sutherland (*vide* side-note (*h*) to page 223); also loans amounting to £44,465 were redeemed by application of Sinking Fund; and further, loans amounting to £491 were redeemed by tender at a cost of £326 paid out of Sinking Fund (*vide* sidenote (*b*) to page 221).

§§ Includes £280 paid by Fishery Board for Scotland (*vide* footnote to page 225).

‖‖ In addition to the above, the Interest remaining unpaid at the close of the years 1899 and 1900 amounted to £289,332 and £332,197 respectively.

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No. 9.

TABLES

SHOWING

THE RATE PER £ OF ASSESSMENT

FALLING ON OWNERS AND OCCUPIERS

IN EACH

RATING AREA—PARISH, BURGH, AND COUNTY—IN SCOTLAND

IN THE YEAR 1899-1900.

NOTE.—Part I., pp. 228-313. By running the eye horizontally across the page the amount per £ of the parochial, burghal, and county rates respectively levied in each parish in Scotland, and, where a parish is partly in the county area and partly in a burgh or police burgh, the amount per £ in each part can be ascertained. The rates have not been totalled because, parish rates being levied on a net rateable value, while county and burgh rates are, as a rule, levied on the gross value [subject, however, in the case of agricultural occupiers in counties, to a deduction of five-eighths], the result of totalling would to that extent be misleading.

Parts II. and III., pp. 314-322.—The rates shown in these Tables are incorporated in the column for "Total County Rates" in Part I.

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PART I.—TABLE showing the RATE per £ of ASSESSMENT falling on OWNERS and OCCUPIERS

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ABERDEEN—										
Aberdeen,	Aberdeen,	Aberdeen, R. & P.	——	- 4½	- 4 11/16	- 6½	- 6 13/16	-	-	1
			124,943	- 4½	- 4 11/16	- 6½	- 6 13/16	-	-	
Deer	Aberdour		1,898	- 6¼	- 7¾	(a)- 7⅛	(a)- 7¾	- -⅛	- -⅛	2
Deeside,	Aboyne,		1,403	- 4¼	- 4 13/16	- 3½	- 3 11/16	- -1/16	- -1/16	3
Alford,	Alford,		1,402	- 3	- 2	- 4⅞	- 5¾	- -⅞	- 1	4
Do.	Auchindoir,		1,374	1 -	1 1	- 4	- 4½	- -⅛	- -⅛	5
Turriff,	Auchterless,		1,853	- 4¼	- 4⅝	(e)- 5	(e)- 5½	-	-	6
Aberdeen,	Belhelvie,		1,613	- 2	- 2	- 5	- 5	- -¼	- -¼	7
Deeside,	Birse,		1,154	- 3 9/16	- 3⅝	- 4½	- 4 9/16	- -7/16	- -⅛	8
Garioch,	Bourtie,		454	- 2	- 2	- 2½	- 2½	- -¼	- -¼	9
Huntly,	Cairney,		1,399	- 6 9/16	- 7 1/16	- 6	- 4 7/16	- -⅛	- -⅛	10
Garioch,	Chapel-of-Garioch,		1,690	- 3½	- 3½	(f)- 5½	(f)- 6⅝	- -⅛	- -⅛	11
Alford,	Clatt,		458	- 3¼	- 5½	- 3¼	- 3½	- -¼	- -¼	12
Deeside,	Cluny,		1,196	- 2½	- 2	- 3	- 3¼	-¼	-	13
Do.	Coull,		746	- 5¾	- 6¼	(g)- 4½	(g)- 4	- -¼	- -¼	14
Do.	Crathie and Braemar,		1,534	- 2	- 2	- 2½	- 2½	-	-	15
Deer,	Crimond,		825	- 3	- 3	- 4½	- 4½	- -¼	- -¼	16
Ellon,	Cruden,		3,593	- 5	- 5½	(i)- 6	(i)- 6½	- -⅛	- -⅛	17
Garioch,	Culsalmond,		791	- 3	- 3	- 4½	- 4½	- -¼	- -¼	18
Do.	Daviot,		520	- 1¾	- 1¾	- 4	- 4½	- -¼	- -½	19
Deer,	Deer, New,		4,434	- 3¾	- 4⅛	(k)- 4 9/16	(k)- 4 1/16	- -½	- -¼	20
Do.	Deer, Old,		4,694	- 6¾	- 6 1/16	(l)- 6½	(l)- 7⅛	- -⅛	- -¼	21
Huntly,	Drumblade,		956	- 2⅛	- 1⅜	- 3⅛	- 3 9/16	- -3/16	- -3/16	22
Aberdeen,	Drumoak,		869	- 2 11/16	- 2 9/16	- 3 17/16	- 3⅞	- -⅛	- -⅛	23
Do.	Dyce,		1,343	- 2	- 2	- 5	- 5	- -⅛	- -⅛	24

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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in each RATING AREA,—PARISH, BURGH, and COUNTY, in SCOTLAND, in the Year 1899–1900.

	INCIDENCE OF GENERAL RATES IN EACH RATING AREA.						NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 11	– 11½	7·670	6·255	–	–	
	– 11	– 11½	–	–	– 10½	2 7	
2	1 1½	1 3⅝	(b)5·805	(b)4·390	–	–	(a) In the following School Districts the School Rates were :—New Pitsligo, 3⅜d. on owners and 3¼d. on occupiers ; and New Byth, 5d. on owners and 3¾d. on occupiers. (b) *New Aberdour Special Water District.*—Assessment of 5d. on owners and 5d. on occupiers.
3	– 7¼	– 8 13/100	(c)5·905	(c)4·490	–	–	(c) *Aboyne Special Water District.*—Assessment of 2d. on owners and 2d. on occupiers.
4	– 8¾	– 8¾	6·705	5·290	–	–	*Aboyne Special Drainage District.*—Assessment of 4¼d. on owners and 4¼d. on occupiers. *Aboyne Special Lighting and Scavenging District.*—Assessment of ¾d. on owners and ¾d. on occupiers.
5	1 4⅛	1 5⅝	(d)6·705	(d)5·290	–	–	(d) *Lumsden Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers.
6	– 9¼	– 10⅛	6·555	5·140	–	–	(e) In the School District of Ythan Wells the School Rate was 5½d. on owners and 5⅞d. on occupiers.
7	– 7¼	– 7¼	7·670	6·255	–	–	
8	– 8 27/40	– 8 1/10	5·905	4·490	–	–	
9	– 4¾	– 4¾	6·155	4·740	–	–	
10	1 –½	1 –	6·505	5·090	–	–	
11	– 9⅛	– 10¼	6·155	4·740	–	–	(f) In the School District of Lotheaty the School Rate was 4d. on owners and 4½d. on occupiers.
12	– 6¾	– 9¼	6·705	5·290	–	–	
13	– 5¾	– 5¼	5·905	4·490	–	–	
14	– 10½	– 10½	5·905	4·490	–	–	(g) In the School District of Leochel Cushnie the School Rate was 9d. on owners and 1s. on occupiers.
15	– 4½	– 4½	(h)5·905	(h)4·490	–	–	(h) *Braemar Special Water District.*—Assessment of 6¾d. on owners and 6¾d. on occupiers.
16	– 7¾	– 7¾	5·805	4·390	–	–	*Braemar Special Drainage District.*—Assessment of 5¾d. on owners and 5¾d. on occupiers. *Braemar Special Lighting and Scavenging District.*—Assessment of 1d. on owners and 1d. on occupiers.
17	– 11⅛	1 –⅛	(j)8·525	(j)7·110	–	–	(i) In the School District of Ardallie the School Rate was 4½d. on owners and 5d. on occupiers.
18	– 7¾	– 7¾	6·155	4·740	–	–	(j) *Port Errol Special Water District.*—Assessment of 7¼d. on owners and 7¼d. on occupiers.
19	– 6	– 6¾	6·155	4·740	–	–	*Port Errol Special Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers. *Port Errol Special Scavenging District.*—Assessment of 2¼d. on owners and 2¼d. on occupiers. *Hatton Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers.
20	– 8¾	– 8 11/40	5·805	4·390	–	–	(k) In the following School Districts the School Rates were :—Savoch, 4½d. on owners and 5 7/10d. on occupiers ; New Pitsligo, 3 33/100d. on owners and 3 7/10d. on occupiers ; New Byth, 5d. on owners and 1 31/100d. on occupiers.
21	1 1⅜	1 1 13/16	(m)5·805	(m)4·390	–	–	(l) In the following School Districts the School Rates were :—Ardallie, 4¾d. on owners and 5 7/10d. on occupiers ; Savoch, 4½d. on owners and 5¾d. on occupiers ; Kininmonth, 6¾d. on owners and 8½d. on occupiers.
22	– 5¾	– 4 9/10	6·505	5·090	–	–	
23	– 6 31/40	– 6 29/40	7·670	6·255	–	–	(m) *Old Deer Special Water District.*—Assessment of 1s. on owners and 1s. on occupiers. *Mintlaw Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *See* also Parish of Longside, page 233.
24	– 7⅛	– 7⅛	(n)7·670	(n)6·255	–	–	(n) *Dyce Special Water District.*—Assessment of 10d. on owners and 10d. on occupiers. *Dyce Special Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ABERDEEN—*contd.*										
Abe	Echt,		1,207	– 5½	– 5½	– 5	– 5	– –¼	– –¼	1
Ellon,	Ellon, C.,		2,744	– 4½	– 3	(a)– 5	(a)– 2¾	–	–	2
		Ellon,	1,254	– 4½	– 3	– 5	– 2¾	–	–	3
Aberdeen,	Fintray,		999	– 3½	– 4½	– 4⅝	– 5¼	– –⅛	– –1/10	4
Huntly,	Forgue,		2,239	– 6	– 6	(b)– 5½	(b)– 6½	– –¼	– –¼	5
Ellon,	Foveran,		1,945	– 5¼	– 7¼	– 5¼	– 7¼	–	–	6
Deer,	Fraserburgh,		626	– 5 19/20	– 5 17/20	– 2 31/40	– 2 9/10	– –¾	– –¾	7
		Fraserburgh,	7,466	– 5 19/20	– 5 17/20	– 2 31/40	– 2 9/10	– –¾	– –¾	8
Turriff,	Fyvie,		4,049	– 6	– 9	(e)– 5	(e)– 5¼	– –¼	– –¼	9
Huntly,	Gartly,		928	– 3 9/10	– 2 34/35	– 7 13/20	– 10 8/105	– –⅛	– –⅛	10
Do.	Glass,		964	– 5 1/10	– 5 7/50	– 5¼	– 5 9/10	–	–	11
Alford,	Glenbucket,		408	– 7 9/10	– 8½	– 10¾	1 ·½	– – 9/20	– 9/20	12
Deeside,	Glenmuick,		1,316	– 1½	– 1¼	(f)– 3¼	(f)– 3¼	– –1/10	– –1/10	13
		Ballater,	983	– 1½	– 1¼	– 3¼	– 3¼	– –1/10	– –1/10	14
Huntly,	Huntly, C.,		823	– 8 29/40	– 6⅞	– 5⅛	– 3 19/40	– – 9/20	– –⅛	15
		Huntly,	3,760	– 8 29/40	– 6⅞	– 5⅛	– 3 19/40	– – 9/20	– –⅛	16
Garioch,	Insch,		1,384	– 7	– 7	– 4	– 4	– 1¼	– 1¼	17
Do.	Inverurie,		405	– 6	– 6	– 5½	– 5½	–	–	18
		Inverurie, R. and P.,	2,549	– 6	– 6	– 5½	– 5½	–	–	19
Alford,	Keig,		748	– 5½	– 6	– 7½	– 9½	– –⅛	– –⅛	20
Garioch,	Keithhall & Kinkell,		822	– 3⅛	– 4¾	– 2¾	– 4⅛	– – 9/10	– – 9/40	21
Do.	Kemnay,		1,799	– 9	– 9	– 4	– 4	– –¼	– –¼	22
Alford,	Kildrummy,		569	– 4½	– 4	– 4¾	– 5 9/10	– –1/10	– –1/10	23
Deeside,	Kincardine O'Neil,		1,830	– 5 3/25	– 5 1/100	– 7¾	– 8¾	– –⅛	– –⅛	24
Turriff,	King-Edward,		2,714	– 5 17/20	– 5 17/20	(j)– 6 3/20	(j)– 6 3/20	– 1½	– 1½	25
Aberdeen,	Kinnellar,		580	– 3	– 3	– 5½	– 6½	– –¼	– –¼	26
Alford,	Kinnethmont,		932	– 4¾	– 4¾	– 4¾	– 4¾	– –¼	– –¼	27
Garioch,	Kintore,		1,723	– 7	– 7	– 4½	– 4½	–	–	28
		Kintore, R. and P.,	686	– 7	– 7	– 4½	– 4½	–	–	29
Alford,	Leochel-Cushnie,		1,146	– 5	– 6	– 9	1 –½	– –⅛	– –⅛	30
Garioch,	Leslie,		461	– 7¾	– 6⅞	– 4½	– 4⅝	– –⅛	– –⅜	31

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 10¾	– 10¾	7·730	6·315	–	–	
2	– 9½	– 5¾	8·525	7·110	–	–	(a) In the following School Districts the School Rates were:—Savoch, 4½d. on owners and 3¼d. on occupiers; Ardallie, 4¾d. on owners and 2⅜d. on occupiers.
3	– 9½	– 5¾	·732	·155	1 4	1 5	
4	– 8 13/40	– 9 17/40	7·670	6·255	–	–	
5	– 11¾	1 –¾	6·505	5·090	–	–	(b) In the School District of Ythan Wells the School Rate was 5½d. on owners and 6d. on occupiers.
6	– 10½	1 2½	(c)8·525	(c)7·110	–	–	(c) *Newburgh Special Water District.*—Assessment of 4½d. on owners and 4½d. on occupiers. *Newburgh Special Drainage District.*—Assessment of 6½d. on owners and 6½d. on occupiers.
7	– 9	– 9½	(d)5·805	(d)4·390	–	–	(d) In the special *Police* District of Fraserburgh the corresponding Rates were 5·852d. on owners and 5·275d. on occupiers.
8	– 9	– 9½	1·982	1·405	– 10½	1 4½	
9	– 11¼	1 2½	6·555	5·140	–	–	(e) In the following School Districts the School Rates were:—Millbrex, 3½d. on owners and 3½d. on occupiers; Daviot, 4d. on owners and 4½d. on occupiers.
10	– 11¾	1 1¼	6·505	5·090	–	–	
11	– 10 9/16	– 11 1/16	6·505	5·090	–	–	
12	1 6 13/16	1 9 9/20	6·705	5·290	–	–	
13	– 4 13/16	– 4 9/16	5·905	4·490	–	–	(f) In the School District of Glengairn the School Rate was 2½d. on owners and 2½d. on occupiers.
14	– 4 13/16	– 4 9/16	4·632	4·055	– 11	1 6	
15	1 2	10 13/16	6·505	5·090	–	–	
16	1 2	10 13/16	·732	·155	– 9¾	1 6¼	
17	1 –¼	1 –¼	(g)6·155	(g)4·740	–	–	(g) *Insch and Rothney Special Water District.*—Assessment of 5d. on owners and 5d. on occupiers. *See* also note against Premnay Parish, page 235.
18	– 11½	– 11½	6·155	4·740	–	–	*Insch and Rothney Special Drainage District.*—Assessment of 4½d. on owners and 4½d. on occupiers. *See* also note against Premnay Parish, page 235.
19	– 11½	– 11½	–	–	1 –¼	1 7¼	
20	1 1⅛	1 3⅝	6·705	5·290	–	–	
21	– 6 7/40	– 9 1/16	6·155	4·740	–	–	
22	1 1¼	1 1¼	(h)6·155	(h)4·740	–	–	(h) *Kemnay Special Water District.*—Assessment of 5d. on owners and 5d. on occupiers.
23	– 9	– 10	6·705	5·290	–	–	
24	1 –11 11/80	1 1 33/80	(i)5·905	(i)4·490	–	–	(i) *Kincardine O'Neil Special Drainage District.*—Assessment of 6d. on owners and 6d. on occupiers. *Kincardine O'Neil Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *Torphins Special Water District.*—Assessment of 7¾d. on owners and 7¾d. on occupiers. *Torphins Special Drainage District.*—Assessment of 5½d. on owners and 5½d. on occupiers. *Torphins Special Lighting and Scavenging District.*—Assessment of 1¾d. on owners and 1¾d. on occupiers.
25	1 1½	1 1½	(k)6·555	(k)5·140	–	–	(j) In the School District of New Byth the School Rate was 5d. on owners and 5d. on occupiers.
26	– 8¾	9¾	7·670	6·255	–	–	(k) *New Byth Special Water District.*—Assessment of 10½d. on owners and 10½d. on occupiers.
27	– 9¾	– 9¾	6·705	5·290	–	–	*New Byth Special Drainage District.*—Assessment of 6d. on owners and 6d. on occupiers.
28	– 11½	– 11½	(l)6·155	(l)4·740	–	–	(l) *Port Elphinstone Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers. *Port Elphinstone Special Drainage District.*—Assessment of 5¼d. on owners and 5¼d. on occupiers.
29	– 11½	– 11½	–	–	– 11½	– 11½	
30	1 2⅛	1 6⅝	6·705	5·290	–	–	
31	1 –⅛	– 11⅞	6·155	4·740	–	–	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ABERDEEN—*contd.*										
Ellon,	Logie-Buchan,		763	– 3½	– 3½	– 6½	– 8	– ¼	– ¼	1
Deeside,	Logie-Coldstone,		938	– 5⅝	– 5⅞	– 3 11/16	– 3½	– 5/32	– ⅛	2
Deer,	Longside,		3,031	– 7 9/16	– 9 9/16	(a)– 4 3/10	(a)– 4 13/16	– 7/10	– 7/10	3
Do.	Lonmay,		2,286	– 5⅛	– 5⅞	(c)– 6½	(c)– 6½	(d)– ¼	(d)– ¼	4
Deeside,	Lumphanan,		992	– 4½	– 4½	– 5½	– 5½	– 1	– 1½	5
Aberdeen,	Machar, New,		1,432	– 5	– 6	– 5	– 6	– ⅛	– ¼	6
Do.	Machar, Old,		1,432	– 1	– 1	– 2½	– 2½	–	–	7
Garioch,	Meldrum,		698	– 6	– 6	– 4	– 4	– ⅝	– ⅝	8
		Old Meldrum,	1,321	– 6	– 6	– 4	– 4	– ⅝	– ⅝	9
Ellon,	Methlic,		1,905	– 3¾	– 3¾	– 4	– 4	– ¼	– ¼	10
Deeside,	Midmar,		1,081	– 1½	– 1½	– 3¼	– 3¼	–	–	11
Turriff,	Monquhitter,		2,512	– 6	– 6¾	(f)– 5¼	(f)– 7½	– ¾	– ¾	12
Garioch,	Monymusk,		1,025	– 4	– 4	– 3	– 3	–	–	13
Aberdeen,	Newhills,		5,526	– 7¼	– 7⅜	– 5¼	– 5⅜	–	–	14
Garioch,	Oyne,		383	– 4⅞	– 5⅞	– 6 11/16	– 9 33/64	– 3/16	– 3/16	15
Aberdeen,	Peterculter,		3,522	– 1½	– 1½	– 5 1/12	– 5¾	– 5/12	– ½	16
Deer,	Peterhead,		3,604	– 9¾	– 10½	– 3½	– 4	(k)– ½	(k)– ¾	17
		Peterhead, P.,	12,226	– 9¾	– 10½	– 6	– 6¼	–	–	18
Do.	Pitaligo,		1,054	– 4¾	– 4¾	– 5¼	– 5¼	–	–	19
		Rosehearty,	1,236	– 4¾	– 4¾	– 5¼	– 5¼	–	–	20

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police Area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 10¼	– 11¾	8·525	7·110	–	–	
2	– 9	– 9½	5·905	4·490	–	–	
3	– 11 13/16	1 2 1/16	(b)5·805	(b)4·390	–	–	(a) In the following School Districts the School Rates were:—Ardallie, 4¾d. on owners and 4 9/16d. on occupiers; Kininmonth, 6 13/16d. on owners and 5 37/40d. on occupiers. (b) *Mintlaw Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *See* also parish of Old Deer, page 229.
4	– 11⅞	1 –⅝	5·805	4·390	–	–	(c) In the School District of Kininmonth the School Rate was 6 11/12d. on owners and 9d. on occupiers. (d) In Kininmonth Registration District the corresponding rates were 5/16d. on owners and 5/16d. on occupiers.
5	– 11	– 11½	(e)5·905	(e)4·490	–	–	(e) *Lumphanan Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *Lumphanan Special Drainage District.*—Assessment of 6¾d. on owners and 6¾d. on occupiers.
6	– 10⅛	1 –¼	7·670	6·255	–	–	
7	– 3½	– 3½	7·670	6·255	–	–	
8	– 10⅝	– 10⅝	6·155	4·740	–	–	
9	– 10⅝	– 10⅝	4·882	4·305	– 5½	– 8½	
10	– 8	– 8	8·525	7·110	–	–	
11	– 4¾	– 4¾	5·905	4·490	–	–	
12	1 –	1 3	(g)6·555	(g)5·140	–	–	(f) In the School District of Millbrex the School Rate was 3½d. on owners and 3½d. on occupiers. (g) *Cuminestown Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *Garmond Special Water District.*—Assessment of 1½d. on owners and 1½d. on occupiers.
13	– 7	– 7	(h)6·155	(h)4·740	–	–	(h) *Monymusk Special Water District.*—Assessment of 9d. on owners and 9d. on occupiers. *Monymusk Special Drainage District.*—Assessment of 5½d. on owners and 5½d. on occupiers.
14	1 –½	1 –¾	(i)7·680	(i)6·265	–	–	(i) *Waterton Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers.
15	1 –	1 3 13/16	6·155	4·740	–	–	*Waterton Special Drainage District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. *Waterton Special Scavenging District.*—Assessment of 1⅝d. on owners and 1⅝d. on occupiers.
16	– 7	– 7¾	(j)7·680	(j)6·265	–	–	(j) In Cults Special *Police* District, which comprises part of this parish, the corresponding rates were 7·821d. on owners and 6·000d. on occupiers. *Culter Special Water District.*—Assessment of 10½d. on owners and 10½d. on occupiers. *Culter Special Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers. *Cults Special Water District.*—Assessment of 7½d. on owners and 7½d. on occupiers. *Cults Special Drainage District.*—Assessment of 3d. on owners and 3d. on occupiers.
17	1 1¾	1 3¼	(l)5·805	(l)4·390	–	–	(k) These rates were levied in Boddam Registration District only. (l) *Boddam Special Water District.*—Assessment of 9d. on owners and 9d. on occupiers. *Boddam Special Drainage District.*—Assessment of 4½d. on owners and 4½d. on occupiers. *Boddam Special Scavenging District.*—Assessment of 3½d. on owners and 3½d. on occupiers.
18	1 3¾	1 4¾	–	–	– 6 11/16	2 8 9/16	
19	– 10	– 10	(m)5·805	(m)4·390	–	–	(m) *Sandhaven and Pitullie Special Scavenging District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
20	– 10	– 10	5·735	4·320	– 9	1 1	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ABERDEEN—*contd.*										
Garioch,	Premnay,		930	- 6	- 6	- 6	- 6	- -1/8	- -1/8	1
Deer,	Rathen,		2,627	- 6 5/8	- 7½	- 4¼	- 3½	- -¼	- -¼	2
Garioch,	Rayne,		1,225	- 3½	- 4½	- 4½	6	- 1¼	- 1½	3
Huntly,	Rhynie,		1,043	- 6¼	- 4½	- 5¼	- 6¾	- -3/10	- -7/20	4
Deer,	St Fergus,		1,318	- 7½	- 8½	- 6½	- 7½	-	-	5
Aberdeen,	Skene,		1,673	- 4½	- 4½	- 5½	- 5½	-	-	6
Ellon,	Slains, C.,		1,279	- 5	- 2½	- 5½	- 21 3/10	-	-	7
Alford,	Strathdon,		1,220	- 3½	- 3⅝	- 5¼	- 5¼	- -⅛	- -⅛	8
Deer,	Strichen,		2,552	- 4¾	- 5¼	(e)- 2¾	(e)- 2¼	- -¼	- -¼	9
Deeside,	Tarland,		736	- 5	- 5¼	- 6¼	- 7	- -¼	- -¼	10
Ellon,	Tarves,		2,344	- 4⅝	- 5⅛	(h)- 4 7/10	(h)- 6 23/40	- -⅜	- -⅜	11
Alford,	Tough,		675	- 3¼	- 2¾	- 5¾	- 6½	- -¼	- -¼	12
Do.	Towie,		939	- 4⅝	- 4⅜	- 5⅜	- 6¾	-	-	13
Do.	Tullynessle,		975	- 7¾	- 8	- 5¾	- 6¼	- -⅛	- -⅛	14
Turriff,	Turriff,		1,912	- 4⅜	- 5⅛	- 5¼	- 6¼	- -⅛	- -⅛	15
		Turriff,	2,341	- 4⅜	- 5⅛	- 5¼	- 6¼	- -⅛	- -⅛	16
Deer,	Tyrie,		2,843	- 8⅞	- 9	(l)- 3⅜	(l)- 4½	-	-	17
Ellon,	Udny,		1,677	- 4½	- 5¼	- 4⅝	- 6½	- -⅛	- -¼	18
		Total,	286,977							
ARGYLL—										
Lorn,	Ardchattan and Muckairn,		1,975	- 8⅝	- 8⅝	- 5	- 5	-	-	19
Ardnamurchan,	Ardgour,		689	- 7¼	- 9¼	- 7	- 9	-	-	20
Do.	Ardnamurchan,		2,034	1 3½	1 3½	(n)- 11	(n)- 11	- -¼	- -¼	21
Kintyre,	Campbeltown, C.,		1,969	- 5¾	- 4¾	- 2¼	- 1⅜	- -¼	- -⅜	22
		Campbeltown, R. and P.,	8,291	- 5¾	- 4¾	- 6¼	- 6⅜	- -¼	- -⅜	23

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 -⅛	1 -⅛	(a)6·155	(a)4·740	-	-	(a) *Insch and Rothney Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *See* also note against Insch Parish, page 231. *Insch and Rothney Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *See* also note against Insch Parish, page 231.
2	- 11⅛	- 11¼	(b)5·805	(b)4·390	-	-	(b) *Cairnbulg and Inverallochy Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
3	- 9¼	1 -	6·155	4·740	-	-	*Cairnbulg and Inverallochy Special Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *Cairnbulg and Inverallochy Special Scavenging District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
4	- 11⅞	- 11⅜	(c)6·505	(c)5·090	-	-	(c) *Rhynie Special Water District.* — Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
5	1 2	1 4	5·805	4·390	-	-	*Rhynie Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
6	- 10	- 10	7·730	6·315	-	-	
7	- 10½	- 5 3/16	(d)8·525	(d)7·110	-	-	(d) *Collieston Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
8	- 8⅞	- 9	6·705	5·290	-	-	*Collieston Special Drainage District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers.
9	- 7¾	- 7¾	(f)5·805	(f)4·390	-	-	(e) In the following School Districts the School Rates were:—New Pitsligo, 3*d.* on owners and 3*d.* on occupiers; Kininmonth, 6*d.* on owners and 6*d.* on occupiers. (f) *Strichen Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *Strichen Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Strichen Special Lighting and Scavenging District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
10	- 11½	1 -½	(g)5·905	(g)4·490	-	-	(g) *Tarland Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Tarland Special Drainage District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers.
11	- 9 7/10	1 -13/40	(i)8·525	(i)7·110	-	-	(h) In the School District of Savoch the School Rate was 4½*d.* on owners and 5½*d.* on occupiers.
12	- 9¼	- 9½	6·705	5·290	-	-	(i) *Tarves Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
13	- 10	- 11⅛	6·705	5·290	-	-	*Tarves Special Drainage District.*—Assessment of 5¾*d.* on owners and 5¾*d.* on occupiers. *Tarves Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers.
14	1 -1⅝	1 2⅜	(j)6·705	(j)5·290	-	-	(j) *Montgarrie Special Water District.* — Assessment of 6*d.* on owners and 6*d.* on occupiers.
15	- 9¾	- 11½	(k)6·555	(k)5·140	-	-	(k) In the Special *Police* District of Turriff the corresponding rates were 7·071*d.* on owners and 4·875*d.* on occupiers.
16	- 9¾	- 11½	7·001	4·805	- 2	1 2	
17	1 -¼	1 1½	5·805	4·390	-	-	(l) In the School District of New Pitsligo the School Rate was 3⅛*d.* on owners and 3½*d.* on occupiers.
18	- 9¼	1 -	8·525	7·110	-	-	
19	1 -1⅝	1 1⅜	(m)10·687	(m)7·125	-	-	(m) *North Connel Special Water District.* — Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers.
20	1 -2¼	1 6¼	9·667	6·105	-	-	
21	2 -2¾	2 2¾	9·667	6·105	-	-	(n) In the following School Districts the School Rates were:—Acharacle, 6*d.* on owners and 6*d.* on occupiers; Strontian, 2*d.* on owners and 2*d.* on occupiers.
22	- -8¼	- 6½	8·667	5·105	-	-	
23	1 -¼	- 11½	-	-	1 -	1 11	

* In the Table at pages 314-318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319-322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ARGYLL—*contd.*										
Mull,	Coll,		522	- 10	- 10	- 9	- 9	- -½	- -½	1
Islay,	Colonsay and Oronsay,		381	- 9½	1 6	- 3½	- 7	-	-	2
Mid Argyll	Craignish,		389	- 5½	- 4½	- 3¼	- 3¾	- -¼	- -¼	3
Cowal,	Dunoon and Kilmun,		3,400	- 2¾	- 2¾	- 3⅝	- 3⅝	- -¼	- -¼	4
		Dunoon,	5,283	- 2¾	- 2¾	- 3⅝	- 3⅝	- -¼	- -¼	5
Kintyre,	Gigha,		401	- 3½	- 3½	- 5	- 5	-	-	6
Mid Argyll.	Glassary,		2,516	- 10	- 10	(*b*)- 7½	(*b*)- 7½	- -¾	- -¾	7
		Lochgilphead,	1,320	- 10	- 10	(*d*)- 4	(*d*)- 4	- -¾	- -¾	8
Lorn,	Glenorchy and Inishail,		1,641	- 6½	- 6½	- 4	- 4	-	-	9
Mid Argyll,	Inveraray,		723	- 11	- 11	(*e*)- 7	(*e*)- 7	-	-	10
		Inveraray, R. & P.,	743	- 11	- 11	- 7	- 7	-	-	11
Cowal,	Inverchaolin,		359	- 1½	- 1¾	- 3¼	- 3¼	- -¼	-	12
Islay,	Jura,		724	1 2	1 3	- 5	- 7	- -¼	- -¼	13
Do.	Kilarrow,		2,660	- 11	- 11	- 3	- 3	- -1/12	- -1/12	14
Lorn,	Kilbrandon,		1,574	2 3	2 6	- 8	- 4	-	-	15
Kintyre,	Kilcalmonell,		1,901	- 8	- 8	(*i*) 6	(*i*)- 6	- -¼	- -¼	16
Islay,	Kilchoman,		2,697	1 -	1 -	- 3	- 3	- -1/12	- -1/12	17
Lorn,	Kilchrennan and Dalavich		415	1 -	1 1	- 4	- 3	- -¼	- -¼	18
Islay,	Kildalton,		2,027	- 11	- 11	- 4	- 4	- -⅛	- -⅛	19
Cowal,	Kilfinan,		2,074	- 4½	- 5	- 2½	- 2½	- -¼	- -¼	20
Mull.	Kilfinichen,		1,745	1 8	2 1	- 7	- 7½	- -¼	- -¼	21
Kintyre,	Killean and Kilchenzie,		1,293	- 2½	- 2½	- 5	- 5	- -¼	- -¼	22
Mid Argyll,	Kilmartin,		695	- 6½	- 6½	- 3½	- 3½	- -¼	- -¼	23
Cowal,	Kilmodan,		351	- 3	- 3	- 5½	- 5½	-	-	24

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 7½	1 7½	8·354	4·792	-	-	
2	1 1	2 1	8·687	5·125	-	-	
3	- 9	- 8½	11·229	7·667	-	-	
4	- 6⅝	- 6⅝	(a)11·354	(a)7·292	-	-	(a) *Sandbank Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Sandbank Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
5	- 6⅝	- 6⅝	5·500	1·438	- 8½	1 11½	
6	- 8½	- 8½	8·667	5·105	-	-	*Innellan Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *Innellan Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Kilmun Special Water District.*—Assessment of 8$\frac{1}{16}$*d.* on owners and 8$\frac{1}{16}$*d.* on occupiers. In Dunoon Special *Police* District the corresponding rates levied were 12·000*d.* on owners and 7·438*d.* on occupiers.
7	1 6¼	1 6¼	(c)11·229	(c)7·667	-	-	(b) In the School District of Cumlodden the School Rate was 8*d.* on owners and 8d. on occupiers. (c) *Goatfield and Furnace Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *See* also note at Inveraray Parish below.
8	1 2¾	1 2¾	10·479	6·917	- 4½	1 6½	(d) Rate in Lochgilphead School District.
9	- 10½	- 10½	10·687	7·125	-	-	
10	1 6	1 6	(f)11·229	(f)7·667	-	-	(e) In the School District of Cumlodden the School Rate was 8*d.* on owners and 8*d.* on occupiers.
11	1 6	1 6	-	-	1 -¼	1 4½	(f) *Goatfield and Furnace Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *See* also note at Glassary Parish above.
12	- 5	- 5	10·854	7·292	-	-	
13	1 7¼	1 10¼	8·687	5·125	-	-	
14	1 2$\frac{1}{12}$	1 2$\frac{1}{12}$	(g)8·687	(g)5·125	-	-	(g) *Ballygrant Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Bowmore Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Bowmore Special Drainage District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers.
15	2 11	2 10	(h)10·687	(h)7·125	-	-	(h) *Toberonachy Special Water District.*—Assessment of 1*s.* 6*d.* on owners and 1*s.* 6*d.* on occupiers. *Balvicar Special Scavenging District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers.
16	1 2¼	1 2¼	(j)8·667	(j)5·105	-	-	(i) In the School District of Tarbert the School Rate was 4*d.* on owners and 4*d.* on occupiers. (j) *Tarbert Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *See* also note against South Knapdale Parish on page 239. *Tarbert Special Drainage District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers. *See* also note against South Knapdale Parish on page 239.
17	1 3$\frac{1}{12}$	1 3$\frac{1}{12}$	(k)8·687	(k)5·125	-	-	(k) *Port-Charlotte Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
18	1 4¼	1 4¼	10·687	7·125	-	-	*Portnahaven Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers. *Portnahaven Special Drainage District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
19	1 3⅛	1 3⅛	(l)8·687	(l)5·125	-	-	(l) *Port-Ellen Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
20	- 7¼	- 7¾	(m)10·854	(m)7·292	-	-	(m) *Tighnabruaich Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
21	2 3¼	2 8¾	8·354	4·792	-	-	*Kames Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers.
22	- 7¾	- 7¾	8·667	5·105	-	-	
23	- 10¼	- 10¼	11·229	7·667	-	-	
24	- 8½	- 8½	10·854	7·292	-	-	

* In the Table at pages 314-318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ARGYLL—*contd.*										
Lorn, . .	Kilmore and Kilbride,	. . . .	783	- 4¾	- 5¼	- 3	- 2½	- -¼	- -¼	1
		Oban, P., . .	4,946	- 4¾	- 5¼	- 6	- 6	- -¼	- -¼	2
Mull, . .	Kilninian and Kilmore,	. . . .	1,190	- 11½	- 11½	(c)- 7½	(c)- 7½	- -½	- -½	3
		Tobermory, . .	1,154	- 11½	- 11½	- 7½	- 7½	- -½	- -½	4
Lorn, . .	Kilninver and Kilmelfort,	. . . .	407	- 8¼	- 7¾	- 5½	- 4½	- -¼	- -¼	5
Mid Argyll, .	Knapdale, North, .	. . . .	867	1 6	1 6	- 9	- 9	- -½	- -½	6
Do. . .	Knapdale, South, .	. . . .	3,017	- 8	- 8	(d)- 6	(d)- 6	- -½	- -½	7
Lorn, . .	Lismore and Appin,	. . . .	3,135	- 9	- 9	- 5	- 5¼	- -¼	- -¼	8
Cowal, . .	Lochgoilhead, .	. . . .	787	- 4½	- 5	- 5½	- 6	- -¼	- -¼	9
Ardnamurchan, .	Morven, . .	. . . .	820	- 8½	- 7	(g)- 4	(g)- 1	- -¼	- -¼	10
Kintyre, . .	Saddell and Skipness,	. . . .	1,156	- 5	- 5	- 8	- 8	- -¼	- -¼	11
Do. . .	Southend, . .	. . . .	844	- 3	- 4	- 2¼	- 2¼	- -1/12	- -1/12	12
Cowal, . .	Strachur, . .	. . . .	478	- 3½	- 3½	- 6½	- 7⅛	- -⅞	- 1 3/16	13
Do. . .	Stralachlan, . .	. . . .	270	- 8½	- 9½	- 6½	- 7 1/16	- -⅜	- -⅜	14
Mull, . .	Torosay, . .	. . . .	987	- 8½	- 8½	(i)- 5⅜	(i)- 6½	- -⅛	- -⅛	15
Do. . .	Tyree, . .	. . . .	2,452	1 9½	(k)-	- 6½	- 6½	- -¼	(l)-	16
		Total, . .	74,085							
AYR—										
Northern, .	Ardrossan, . .	. . . .	358	- 3	- 3¼	- 3¼	- 3¾	- -¼	- -¼	17
		Ardrossan, . .	5,294	- 3	- 3¼	- 3¼	- 3¾	- -¼	- -¼	18
		Saltcoats (part of), .	4,228	- 3	- 3¼	- 3¼	- 3¾	- -¼	- -¼	19
Ayr, . .	Auchinleck C., .	. . . .	6,103	- 5 1/10	- 4⅛	- 4⅛	- 4⅜	- -3/40	- -7/20	20
Do. . .	Ayr, . . .	. . . .	2,512	- 3⅝	- 3¾	(p)- 3	(p)- 3	- -⅜	- -½	21
		Ayr, R. and P., .	24,944	- 3⅝	- 3¾	- 3⅞	- 4	- -½	- -½	22

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 8	– 8	(a)10·687	(a)7·125	–		(a) *South Connel Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
2	– 11	– 11½	(b)·833	(b)·333	– 9¼	2 6¼	(b) Levied in the extended Burgh of Oban which is the portion of the Municipal Burgh outwith the Parliamentary boundaries.
3	1 7½	1 7½	8·354	4·792	–	–	(c) In the School District of Salen the School Rate was 4*d.* on owners and 4*d.* on occupiers.
4	1 7½	1 7½	8·354	4·792	1 1	2 –	
5	1 2	1 –½	10·687	7·125	–	–	
6	2 3½	2 3½	11·229	7·667	–	–	
7	1 2½	1 2½	(e)11·229	(e)7·667	–	–	(d) In the following School Districts the School Rates were:—Lochgilphead, 4*d.* on owners and 4*d.* on occupiers; Tarbert, 5*d.* on owners and 5*d.* on occupiers. (e) *Tarbert Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *See* also note against Kilcalmonell Parish on page 237. *Tarbert Special Drainage District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers. *See* also note against Kilcalmonell Parish on page 237. *Ardrishaig Special Water District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Ardrishaig Special Drainage District.*—Assessment of ¾*d.* on owners and ¾*d.* on occupiers.
8	1 2¼	1 2½	(f)10·687	(f)7·125	–	–	(f) *Ballachulish Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
9	– 10¼	– 11¼	10·854	7·292	–	–	*Ballachulish Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Carnoch Special Water District.*—Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers.
10	1 –¾	– 8¼	9·667	6·105	–	–	(g) In the following School Districts the School Rates were:—Acharacle, 6*d.* on owners and 6*d.* on occupiers; Strontian, 2*d.* on owners and 2*d.* on occupiers.
11	1 1¼	1 1¼	8·667	5·105	–	–	
12	– 5⅓	– 6⅓	8·667	5·105	–	–	
13	– 10⅞	– 11 13/16	(h)10·854	(h) 7·292	–	–	(h) *Strachur Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
14	1 3⅜	1 4 15/16	10·854	7·292	–	–	
15	1 2 9/12	1 3⅛	(j)8·354	(j)4·792	–	–	(i) In the School District of Salen the School Rate was 4*d.* on owners and 4*d.* on occupiers. (j) *Salen Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
16	2 4¼	(m)–	8·354	4·792	–	–	(k) Occupiers of Agricultural subjects were rated at 1*s.* 9½*d.* per £, and occupiers of other subjects at 2*s.* 6*d.* per £, (l) Occupiers of Agricultural subjects were rated at ¾*d.* per £, and occupiers of other subjects at ½*d.* per £. (m) Occupiers of Agricultural subjects were rated at 2*s.* 4¾*d.* per £, and occupiers of other subjects at 3*s.* 0¾*d.* per £.
17	– 6½	– 7¼	7·000	4·688	–	–	
18	– 6½	– 7¼	1·188	·375	– 4½	3 4½	
19	– 6½	– 7¼	3·000	·688	(n)– 4½	(n)1 –½	(n) *Saltcoats Special Water Supply District.*—Assessment of 5¼*d.* on owners and 5¼*d.* on occupiers.
20	– 9⅜	– 8 17/20	(o)6·000	(o)3·688	–	–	(o) *Auchinleck Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Auchinleck Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Auchinleck Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
21	– 7	– 7¼	6·313	3·688	–	–	(p) In the Landward District of St. Quivox the School Rate was 2*d.* on owners and 1*d.* on occupiers.
22	– 8	– 8¼	–	–	– 8⅛	2 8⅛	

* In the Table at pages 314-318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
AYR—*contd.*										
Carrick,	Ballantrae,		1,268	- 6	- 6¾	- 6	- 6¾	- 1	- 1½	1
Do.	Barr,		549	- 2	- 2¼	- 3½	- 3⅞	- -3/16	- -5/16	2
Northern,	Beith		7,126	- 3¾	- 4	- 3⅝	- 3¾	- -⅝	- -⅞	3
Carrick,	Colmonell,		1,900	- 3	- 3	- 3	- 3	- -⅛	- -⅛	4
Ayr,	Coylton,		2,667	- 3½	- 3½	- 4½	- 4½	- -⅛	- -⅛	5
Kilmarnock,	Craigie,		552	-	-	- 1¾	- 1¾	-	-	6
Ayr,	Cumnock, New,		4,419	- 3 1/16	- 3 9/32	- 3 7/16	- 3 9/16	- -⅛	- -5/32	7
Do.	Cumnock, Old,		1,707	- 4	- 4	- 4⅞	- 4⅞	- -½	- -½	8
		Cumnock,	3 104	- 4	- 4	- 4⅞	- 4⅞	- -½	- -½	9
Carrick,	Dailly,		1,830	- 3¾	- 3½	- 3	- 3	- -⅛	- -⅛	10
Ayr,	Dalmellington,		5,034	- 4¾	- 4¾	- 4	- 4	- -¼	- -¼	11
Northern,	Dalry,		8,164	- 6 7/16	- 6 9/16	- 4 3/16	- 4 5/16	- -⅛	- -⅛	12
Ayr,	Dalrymple,		1,338	- 1⅞	- 1⅞	- 3¾	- 4	- -⅜	- -⅜	13
Northern,	Dreghorn,		4,057	- 5½	- 6	- 4	- 4	- -½	- -½	14
Kilmarnock,	Dundonald,		907	- 4¾	- 4¾	- 4	- 4	- -½	- -½	15
		Troon,	4,108	- 4¾	- 4¾	- 4	- 4	- -½	- -½	16
		Irvine (part of), R. and P.,	4,530	- 4¾	- 4¾	(*k*)- 5	(*k*)- 5	- -¼	- -¼	17
Northern,	Dunlop, C.,		1,410	- 1½	- 1⅝	- 2½	- 3	- -⅛	- -⅛	18
Kilmarnock,	Fenwick,		1,007	- 2¾	- 3¾	- 2	- 2½	- 1¼	- 2¼	19

The Letters R. & P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding column.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 1	1 3	(a)6·625	(a)4·313	–	–	(a) *Ballantrae Special Water District.*—Assessment of 1*s.* 4*d.* on owners and 1*s.* 4*d.* on occupiers. *Ballantrae Special Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
2	– 5 4/16	– 6 7/16	(b)6·625	b)4·313	–	–	(b) *Barr Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
3	– 8	– 8 5/8	(c)7·000	(c)4·688	–	–	(c) *Beith Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Beith Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Beith Special Lighting and Scavenging District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *Glengarnock Special Water District.*—Assessment of 4½*d.* on owners and 4½d. on occupiers. *See* also notes against Parishes of Dalry below and Kilbirnie, page 243. *Kilbirnie Special Water District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers. *See* also notes against Parishes of Dalry below and Kilbirnie, page 243.
4	– 6½	– 6½	(d)6·625	(d)4·313	–	–	(d) *Colmonell Special Water District.*—Assessment of 1½*d.* on owners and 1½d. on occupiers.
5	– 8½	– 8½	6·313	3·688	–	–	
6	– 1¾	– 1¾	7·563	4·938	–	–	
7	– 6½	– 7	(e)6·000	(e)3·688	–	–	(e) *New Cumnock Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *New Cumnock Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
8	– 9⅜	– 9⅜	6·000	3·688	–	–	
9	– 9⅜	– 9⅜	3·000	·688	– 3	1 2½	
10	– 6⅞	– 6½	(f)6·625	(f)4·313	–	–	(f) *Dailly Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
11	– 9	– 9	(g)6·000	(g)3·688	–	–	(g) *Dalmellington Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Dalmellington Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Dalmellington Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
12	– 10¾	– 11	(h)7·000	(h)4·688	–	–	(h) *Dalry Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Dalry Special Lighting and Scavenging District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Glengarnock Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *See* also notes against Parishes of Beith above and Kilbirnie, page 243. *Kilbirnie Special Water District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers. *See* also notes against Parishes of Beith above and Kilbirnie, page 243. *Barkip Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
13	– 6	– 6¼	(i)6·313	(i)3·688	–	–	(i) *Dalrymple Special Lighting District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
14	– 10	– 10½	(j)7·000	(j)4·688	–	–	(j) *Dreghorn Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
15	– 9¼	– 9¼	7·563	4·938	–	–	
16	– 9¼	– 9¼	3·313	·688	1 3	1 11	
17	– 10	– 10	–	–	(l)– 11¾	(l)– 11⅛	(k) In the Extended Burgh of Irvine the corresponding rate was 4*d.* on owners and 4*d.* on occupiers. (l) In the Halfway District the corresponding rates were 1*s.* 7*d.* on owners and 1*s.* 7⅜*d.* on occupiers.
18	– 4⅛	– 4¾	(m)7·000	(m)4·688	–	–	(m) *Dunlop Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *Dunlop Special Lighting and Scavenging District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
19	– 6	– 8½	(n)7·250	(n)4·938	–	–	(n) *High Fenwick Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
AYR—*contd.*										
Kilmarnock,	Galston,	. . . .	1,720	– 4	– 4	– 2¼	– 2¼	– 1	– 1	1
		Galston (part of),	3,849	– 4	– 4	– 2¼	– 2¼	– 1	– 1	2
		Newmilns (part of),	816	– 4	– 4	– 2¼	– 2¼	– 1	– 1	3
		Darvel (part of),	23	– 4	– 4	– 2¼	– 2¼	– 1	– 1	4
Carrick,	Girvan,	. . . .	825	– 7¾	– 8½	– 2½	– 2¼	– $\frac{7}{8}$	– 1	5
		Girvan,	4,081	– 7¾	– 8½	– 5	– 5	– $\frac{7}{8}$	– 1	6
Northern,	Irvine,	. . . .	1,585	– 8	– 8	– 2	– 2	– $\frac{1}{16}$	– $\frac{1}{16}$	7
		Irvine (part of), R. and P.,	4,556	– 8	– 8	– 5	– 5	–	–	8
Do.	Kilbirnie,	. . . .	5,463	– 5$\frac{7}{16}$	– 5½	– 5⅞	– 6$\frac{3}{16}$	– $\frac{3}{16}$	– $\frac{3}{16}$	9
Do.	Kilbride, West,	. . . .	2,302	– 2	– 2½	– 3	– 3½	– $\frac{3}{4}$	– $\frac{7}{8}$	10
Kilmarnock,	Kilmarnock,	. . . .	1,828	– 7½	– 7¾	– 4	– 4¼	– 1	– 1	11
		Kilmarnock (part of), P.,	26,140	– 7½	– 7¾	– 4	– 4¼	–	–	12
Do.	Kilmaurs,	. . . .	4,453	– 4¼	– 4½	– 5½	– 5⅞	– $\frac{3}{8}$	– $\frac{3}{8}$	13
Northern,	Kilwinning,	. . . .	3,172	– 3⅜	– 4¼	– 3⅞	– 4⅝	– $\frac{3}{8}$	– $\frac{3}{8}$	14
		Kilwinning,	3,835	– 3⅜	– 4¼	– 3⅞	– 4⅝	– $\frac{3}{8}$	– $\frac{3}{8}$	15
Carrick,	Kirkmichael,	. . . .	1,870	– 4¾	– 6	(g) – 3½	(g) – 4¾	– $\frac{5}{8}$	– $\frac{5}{8}$	16
Do.	Kirkoswald,	. . . .	1,652	3¼	– 4¼	(i) – 4	(i) – 4	– $\frac{1}{8}$	– $\frac{1}{8}$	17
Northern,	Largs, C.,	. . .	2,133	– 2½	2½	(j) – 3$\frac{7}{16}$	(j) – 3⅜	– $\frac{5}{16}$	– $\frac{5}{16}$	18
		Largs,	3,187	– 2½	– 2½	– 3$\frac{7}{16}$	– 3⅜	– $\frac{5}{16}$	– $\frac{5}{16}$	19
Kilmarnock,	Loudoun,	. . . .	1,043	– 4¼	4¼	– 5⅜	– 5⅜	– $\frac{1}{4}$	– $\frac{1}{4}$	20
		Newmilns (part of),	2,888	– 4¼	– 4¼	– 5⅜	– 5⅜	– $\frac{1}{4}$	– $\frac{1}{4}$	21
		Darvel (part of),	2,001	– 4¼	– 4¼	– 5⅜	– 5⅜	– $\frac{1}{4}$	– $\frac{1}{4}$	22
		Galston (part of),	447	– 4¼	– 4¼	– 5⅜	– 5⅜	– $\frac{1}{4}$	– $\frac{1}{4}$	23

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The Populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 7¼	– 7¼	7·250	4·938	–	–	
2	– 7¼	– 7¼	3·000	·688	1 1	1 3	
3	– 7¼	– 7¼	3·000	·688	– 11½	1 7	
4	– 7¼	– 7¼	3·000	·688	– 9	1 1	
5	– 11½	– 11¾	6·625	4·313	–	–	
6	1 1⅛	1 2½	3·000	·688	1 2½	1 7	
7	– 10 1/16	– 10 1/16	7·000	4·688	–	–	
8	1 1	1 1	–	–	(a)– 11¾	(a)– 11½	(a) In the portion of the Burgh situated in this Parish to which "Common Good" is applicable, the corresponding rates were 1s. 2¾d. on owners and 1s. 2½d. on occupiers.
9	– 11½	1 –¼	(b)7·000	(b)4·688	–	–	(b) *Kilbirnie Special Water District.*—Assessment of 2¾d. on owners and 2¾d. on occupiers. *See* also notes against Beith and Dalry Parishes, page 241. *Glengarnock Special Water District.*—Assessment of 4½d. on owners and 4½d. on occupiers. *See* also notes against Beith and Dalry Parishes, page 241. *Kilbirnie and Glengarnock Special Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers. *Kilbirnie Special Lighting and Scavenging District.*—Assessment of 2¼d. on owners and 2¼d. on occupiers.
10	– 5¾	– 6½	(c)7·000	(c)4·688	–	–	(c) *West Kilbride Special Water District.*—Assessment of 2¼d. on owners and 2¼d. on occupiers. *West Kilbride Special Drainage District.*—Assessment of 3¾d. on owners and 3¾d. on occupiers. *West Kilbride Special Lighting and Scavenging District.*—Assessment of 2½d. on owners and 2½d. on occupiers. *Fairlie Special Drainage District.*—Assessment of 2¾d. on owners and 2¾d. on occupiers. *See* also note against Largs Parish below.
11	1 –½	1 1	(d)7·250	(d)4·938	–	–	(d) *Crookedholm Special Water District.*—Assessment of 8½d. on owners and 8½d. on occupiers.
12	– 11½	1 –	–	–	– 8¾	2 10½	
13	– 9¾	– 10¾	(e) 7·250	(e)4·938	–	–	(e) *Kilmaurs Special Water District.*—Assessment of 10d. on owners and 10d. on occupiers.
14	– 7⅝	– 9¼	(f)7·000	(f)4·688	–	–	(f) *Kilwinning Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers.
15	– 7⅝	– 9¼	6·000	3·688	– 6	1 1	
16	– 8⅞	– 11⅝	(h)6·938	(h)4·313	–	–	(g) In the School District of Crosshill the School Rate was 3½d. on owners and 3½d. on occupiers. (h) *Crosshill Special Water District.*—Assessment of 10d. on owners and 10d. on occupiers.
17	– 7⅝	– 8⅝	6·625	4·313	–	–	(i) In the following School Districts the School Rates were:—Crosshill, 3½d. on owners and 3½d. on occupiers; Maybole, 5d. on owners and 5d. on occupiers.
18	– 6¼	– 6 3/16	(k)7·000	(k)4·688	–	–	(j) In the School District of Skelmorlie the School Rate was 3d. on owners and 3½d. on occupiers. (k) *Fairlie Special Drainage District.*—Assessment of 2¾d. on owners and 2¾d. on occupiers. *See* also note against West Kilbride Parish above. *Fairlie Special Lighting and Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers. *Skelmorlie Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers.
19	– 6¼	– 6 3/16	3·000	·688	(l)– 9½	(l) 1 2½	(l) *Largs Drainage District, No. 2.*—Assessment of 1½d. on owners and 1½d. on occupiers. *Largs Drainage District, No. 3.*—Assessment of 8d. on owners. *Largs Drainage District, No. 5.*—Assessment of 4d. on owners.
20	– 9⅞	– 9⅞	7·250	4·938	–	–	
21	– 9⅞	– 9⅞	3·000	·688	– 11½	1 7	
22	– 9⅞	– 9⅞	3·000	·688	– 9	1 1	
23	– 9⅞	– 9⅞	3·000	·688	1 1	1 3	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately; and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
AYR—*contd.*										
Kilmarnock,	Mauchline,		2,339	- 3½	- 3⅝	- 2¾	- 2⅞	-	-	1
Carrick,	Maybole,		2,099	- 8	- 9½	(b)- 5	(b)- 5¾	- ¼	- ¼	2
		Maybole,	5,470	- 8	- 9½	- 5	- 5¾	- ¼	- ¼	3
Ayr,	Monkton and Prestwick,		2,608	- 2¼	- 2½	- 2	- 2	-	-	4
Do.	Muirkirk,		5,165	- 6	- 6⅛	- 5	- 5⅛	- ¼	- ¼	5
Do.	Ochiltree, C.,		1,910	- 2⅜	- 2⅛	- 2	- 1⅝	- 5/32	- 5/32	6
Kilmarnock,	Riccarton,		5,010	- 6½	- 7	- 2½	- 2¾	- ¼	- ¼	7
		Kilmarnock (part of), P.,	2,307	- 6½	- 7	- 4	- 4¼	- ¼	- ¼	8
Do.	Sorn, C.,		3,919	- 3¾	- 3½	- 3¾	- 3¾	-	-	9
Ayr,	Stair,		1,289	- 2⅛	- 2⅛	- 1½	- 1½	- ⅛	- ⅛	10
Northern,	Stevenston,		4,542	- 5¼	- 5¾	- 4¼	- 4¾	- ½	- ½	11
		Saltcoats (part of),	1,667	- 5¼	- 5¾	- 4¼	- 4¾	-	-	12
Do.	Stewarton,		1,117	- 5	- 6⅜	- 3	- 3¼	-	-	13
		Stewarton,	2,687	- 5	- 6⅜	- 3	- 3¼	-	-	14
Carrick,	Straiton,		1,060	- 3⅜	- 5¼	- 3⅜	- 3½	- ¼	- ¼	15
Kilmarnock,	Symington,		621	- 4½	- 7	- 3½	- 3½	- ¼	- ¼	16
Ayr,	Tarbolton,		3,586	- 2⅞	- 3⅛	- 2⅞	3½	- ¼	- ¼	17
		Total,	226,386							
BANFF—										
Keith,	Aberlour,		1,153	- 5	- 5	(l)- 5	(l)- 5	(m)- ½	(m)- ½	18
		Aberlour,	1,012	- 5	- 5	- 5	- 5	- ½	- ½	19
Banff,	Alvah,		1,435	- 4½	- 4½	(n)- 5½	(n)- 5½	-	-	20
Do.	Banff,		837	- 8¾	- 9¼	- 4½	- 4½	- ¾	- ¾	21
		Banff, R. and P.,	3,876	- 8¾	- 9¼	- 3¼	- 3¾	- ½	- ½	22

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The Populations of Burghs apply to the Police area

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 6¼	- 6½	(a) 7·250	(a) 4·938	-	-	(a) *Mauchline Special Water District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Mauchline Special Drainage District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Mauchline Special Lighting and Scavenging District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
2	1 1¼	1 3½	6·938	4·313	-	-	(b) In the following School Districts the School Rates were:—Alloway, 3*d.* on owners and 3*d.* on occupiers; Crosshill, 3½*d.* on owners and 3½*d.* on occupiers.
3	1 1¼	1 3½	1·501	·375	1 -	2 4	
4	- 4¼	- 4½	(c) 6·313	(c) 3·688	-	-	(c) *Monkton Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *Monkton Special Drainage District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *New Prestwick Special Drainage District.*—Assessment of 9d. on owners and 9*d.* on occupiers. *Prestwick Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Prestwick Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *Prestwick Special Lighting and Scavenging District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
5	- 11¼	- 11½	(d) 6·000	(d) 3·688	-	-	(d) *Muirkirk Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Muirkirk Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Muirkirk Special Lighting and Scavenging District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
6	- 4 7/12	- 3 23/12	(e) 6·000	(e) 3·688	-	-	(e) *Ochiltree Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Ochiltree Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
7	- 9¼	- 10	(f) 7·250	(f) 4·938	-	-	(f) *Hurlford Special Water District.*—Assessment of 10½*d.* on owners and 10½*d.* on occupiers. *Hurlford Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
8	- 10¾	- 11½	-	-	- 8¾	2 10½	
9	- 7½	- 7¼	(g) 7·250	(g) 4·938	-	-	(g) *Catrine Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Catrine Special Drainage District.*—Assessment of 4¼*d.* on owners and 4¼*d.* on occupiers. *Catrine Special Lighting and Scavenging District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers.
10	- 3¾	- 3¾	6·313	3·688	-	-	
11	- 10	- 11	(h) 7·000	(h) 4·688	-	-	(h) *Stevenston Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Stevenston Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *Stevenston Special Lighting and Scavenging District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
12	- 9½	- 10½	3·000	·688	(i) - 4½	(i) 1 -½	(i) *See* note against Ardrossan Parish, page 239.
13	- 8	- 9⅝	7·000	4·688	-	-	
14	- 8	- 9⅛	6·000	3·688	- 3½	2 6½	
15	- 7	- 8⅝	(j) 6·625	(j) 4·313	-	-	(j) *Patna Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
16	- 8¼	- 10¾	7·563	4·938	-	-	
17	- 6	- 6½	(k) 6·313	(k) 3·688	-	-	(k) *Tarbolton Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
18	- 10½	- 10½	7·200	5·350	-	-	(l) In the School District of Glenrinnes the School Rate was 5*d.* on owners and 3*d.* on occupiers.
19	- 10½	- 10½	7·838	5·288	- 3	1 1	(m) In the Glenrinnes Registration District the corresponding rates were ¼*d.* on owners and ¼*d.* on occupiers.
20	- 10	- 10	7·300	4·750	-	-	(n) In the School District of Banff and Ord the School Rate was 4½*d.* on owners and 4½*d.* on occupiers.
21	1 2	1 2½	7·300	4·750	-	-	
22	1 -½	1 1½	-	-	1 8¾	2 2¼	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
BANFF—*contd.*										
Keith,	Boharm,		1,266	– 6½	– 6½	– 6½	– 6½	– ¼	– ¼	1
Do.	Botriphnie,		729	– 3	– 3	– 3½	– 4	– ¼	– ½	2
Banff,	Boyndie,		2,113	– 5	– 5	(a)– 4	(a)– 4	–	–	3
Keith,	Cabrach,		646	– 3 1/10	– 1⅜	– 9⅛	– 11 3/10	– ¼	– ⅜	4
Banff,	Cullen, C.,*	Parish wholly burghal; Cullen, R. and P..	2,319	– 9½	– 8¼	– 9¼	– 8⅞	–	–	5
Do.	Deskford,		745	– 7	(d)–	– 4½	(e) –	– ¼	– ¼	6
Do.	Fordyce and Portsoy,		2,207	– 6	– 6½	– 6¼	– 7¼	– ¼	– ¼	7
		Portsoy,	2,061	– 6	– 6½	– 6¼	– 7¼	– ¼	– ¼	8
Do.	Forglen,		714	– 4⅞	– 6½	– 6⅝	– 9	– ¼	– ½	9
Do.	Gamrie and Macduff,		3,281	– 10	– 11¼	– 4¾	– 5¼	– ¼	– ¼	10
		Macduff,	3,722	– 10	– 11¼	– 4¾	– 5¼	– ¼	– ¼	11
Keith,	Grange,		1,685	– 5	– 4¾	– 4½	– 4¼	–	–	12
Do.	Inveravon,		2,319	– 6½	– 5	– 6½	– 5	– ¼	– ¼	13
Banff,	Inverkeithny,		826	– 4	– 4½	– 3¾	– 3½	– ½	– ¾	14
Keith,	Keith,		2,082	– 7	– 7½	– 5	– 5½	–	–	15
		Keith,	4,622	– 7	– 7½	– 5	– 5½	–	–	16
Do.	Kirkmichael,		1,043	– 5½	– 5½	– 1¾	– 1¾	– ¼	– ¼	17
Banff,	Marnoch,		1,784	– 9½	– 9½	– 4½	– 4½	– ¼	– ¼	18
		Aberchirder,	1,222	– 9½	– 9½	– 4½	– 4½	– ¼	– ¼	19
Keith,	Mortlach,		1,566	– 5	– 5	(l)– 3½	(l)– 3½	(m)– 1	(m)– 1	20
		Dufftown,	1,469	– 5	– 5	– 3½	– 3½	– 1	– 1	21
Banff,	Ordiquhill,		684	– 3½	– 3½	– 3	– 3	–	–	22
Do.,	Rathven,		7,076	– 8¾	– 9¾	(n)– 3¾	(n)– 4¼	– 1	– 1	23
		Buckie,	5,849	– 8¾	– 9¾	– 3¾	– 4¼	– 1	– 1	24
Keith,	Rothiemay,		1,291	– 5	– 5	– 2¼	– 2½	–	–	25
		Total,	61,684							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

* This parish is wholly within the area of the Royal Burgh of Cullen; but the Police Burgh area contains a population of 2100 only; the remainder of the parish, although included here as burghal, is actually within the landward portion of the County for rating purposes.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 1¼	1 1¼	7·900	5·350	–	–	
2	– 6¾	– 7½	7·900	5·350	–	–	
3	– 9	– 9	(b)7·300	(b)4·750	–	–	(a) In the School District of Banff and Ord the School Rate was 4½d. on owners and 4½d. on occupiers.
4	1 1 9/16	1 1 1/16	7·900	5·350	–	–	(b) *Whitehills Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers. *Whitehills Special Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers.
5	1 6¾	1 5½	(c)7·300	(c)4·750	1 5½	1 9½	(c) In portion of parish outwith Police area only. *Vide* footnote (*) to page 246.
6	– 11¾	(f)–	7·300	4·750	–	–	(d) Occupiers of Agricultural subjects were rated at 10d. per £, and occupiers of other subjects at 7d. per £. (e) Occupiers of Agricultural subjects were rated at 5½d. per £, and occupiers of other subjects at 4½d. per £. (f) Occupiers of Agricultural subjects were rated at 1s. 3¾d. per £, and occupiers of other subjects at 11¾d. per £.
7	1 –½	1 2	(g)7·300	(g)4·750	–	–	(g) *Fordyce Special Scavenging District.*—Assessment of 3½d. on owners and 3½d. on occupiers.
8	1 –½	1 2	7·238	4·688	– 8	1 4	*Sandend Special Scavenging District.*—Assessment of 4½d. on owners and 4½d. on occupiers.
9	– 11¾	1 4	7·300	4·750	–	–	
10	1 3	1 4¾	(h)7·300	(h)4·750	–	–	(h) *Gardenstown Special Water and Drainage District.*—Assessment of 10½d. on owners and 10½d. on occupiers.
11	1 3	1 4¾	3·013	·688	1 5½	1 6½	*Crovie Special Water District.*—Assessment of 4½d. on owners and 4½d. on occupiers.
12	– 9½	– 9	7·900	5·350	–	–	*Gardenstown Special Scavenging District.*—Assessment of 4d. on owners and 4d. on occupiers.
13	1 1¼	– 10¼	7·900	5·350	–	–	
14	– 8¼	– 8¾	7·300	4·750	–	–	
15	1 –	1 1	(i)7·900	(i)5·350	–	–	(i) *Newmill Special Water District.*—Assessment of 4½d. on owners and 4½d. on occupiers.
16	1 –	1 1	3·238	·688	(j)– 9	(j)1 –	(j) *Keith Special Water District.*—Assessment of 2d. on owners and 2d. on occupiers.
17	– 7½	– 7½	(k)7·900	(k)5·350	–	–	(k) *Tomintoul Special Water District.*—Assessment of 8d. on owners and 8d. on occupiers.
18	1 2¼	1 2¼	7·300	4·750	–	–	
19	1 2¼	1 2¼	7·238	4·688	– 9	– 9	
20	– 9½	– 9½	7·900	5·350	–	–	(l) In the School District of Glenrinnes the School Rate was 5d. on owners. (m) In Glenrinnes Registration District the corresponding rates were ½d. on owners and ½d. on occupiers.
21	– 9½	– 9½	3·238	·688	1 1	1 1	
22	– 6½	– 6½	7·300	4·750	–	–	
23	1 1½	1 3	(o)7·300	(o)4·750	–	–	(n) In the School District of Enzie the School Rate was 5d. on owners and 5d. on occupiers. (o) *Port-Gordon Special Water and Drainage District.*—Assessment of 6d. on owners and 6d. on occupiers. *Port-Gordon Special Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers. *Findochty Special Water and Drainage District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *Findochty Special Scavenging District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *Portknockie Special Water District.*—Assessment of 2½d. on owners and 2½d. on occupiers. *Portknockie Special Scavenging District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *Portessie Special Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers.
24	1 1½	1 3	3·238	·688	(p)– 4½	(p)1 7½	(p) *Nether Buckie Special Water and Drainage District.*—Assessment of 4d. on owners and 4d. on occupiers.
25	– 7½	– 7½	7·900	5·350	–	–	*Easter Buckie Special Water and Drainage District.*—Assessment of 3d. on owners and 3d. on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
BERWICK—										
East,	Abbey St Bathans,		246	– 1	– 1	– 5½	– 3	– –⅜	– –½	1
Do.	Ayton,		1,827	– 3½	– 3½	– 3	– 3	– –¼	– –¼	2
Do.	Bunkle and Preston,		672	– 1⅜	– 1¾	– 1¾	– 2⅝	– –⅛	– –⅛	3
West,	Channelkirk,		515	– 2½	– 3	– 3¼	– 3½	– –¼	– –¼	4
East,	Chirnside,		1,459	– 2½	– 2½	– 4½	– 4½	– –¼	– –¼	5
Do.	Cockburnspath,		1,112	– 3½	– 4½	– 2½	– 2¼	– –½	– –½	6
Do.	Coldingham,		3,016	– 3¼	– 3¼	– 4	– 4	– –⅛	– –⅛	7
Middle,	Coldstream,		853	– 3½	– 3½	– 3½	– 3½	– –¼	– –¼	8
		Coldstream,	1,535	– 3½	– 3½	– 3½	– 3½	– –¼	– –¼	9
Do.	Cranshaws,		132	–	–	– 3¾	– 2¾	–	–	10
Do.	Duns,		939	– 4⅜	– 4⅛	– 4 5/12	– 4⅜	– –⅛	– –1/12	11
		Duns,	2,198	– 4⅜	– 4⅛	– 4 5/12	– 4⅜	– –⅛	– –1/12	12
West,	Earlston		1,766	– 3	– 2¾	– 3½	– 3¾	– –¼	– –¼	13
Middle,	Eccles,		1,446	– 2¼	– 1 11/12	– 3½	– 3	– –1/12	– –1/12	14
Do.	Edrom,		1,361	– 2¼	– 2¼	– 3½	– 3½	– –⅛	– –⅛	15
East,	Eyemouth,		110	(g)– 9	(g)– 9	– 5	– 5	(h)–1½	(h)– 1½	16
		Eyemouth,	2,576	– 9	– 9	– 5	– 5	– 1½	– 1½	17
Middle,	Fogo,		420	– 2¼	– 2¾	– 3½	– 3¾	– –¼	– –⅛	18
East,	Foulden,		351	– 2½	– 3	– 2½	– 2	– –⅛	– –⅛	19
West,	Gordon,		843	– 2	– 1	– 2	– 2	– –¼	– –⅛	20
Middle,	Greenlaw,		1,110	– 3½	– 3½	– 2¾	– 2¾	– –⅛	– –⅛	21
West,	Hume,		375	– 2	– 1 7/12	– 3½	– 3½	– –¼	– –¼	22
East,	Hutton,		815	– 4¾	– 5¼	– 3	– 3¼	– –5/12	– –7/12	23
Middle,	Ladykirk,		339	– 3	– 3	– 3	– 3	– –⅛	– –⅛	24
Do.	Langton,		417	– 2⅞	– 3⅞	– 4	– 4¼	– –13/24	– –⅜	25
West,	Lauder,		780	– 3¾	– 3¾	– 3¼	– 3¼	– –½	– –½	26
		Lauder, R.,	719	– 3¾	– 3¾	– 3¼	– 3¼	– –½	– –½	27
Do.,	Legerwood,		475	– 1½	– 1½	– 2¼	– 2¼	– –⅛	– –⅛	28
Middle,	Longformacus,		278	– 4	– 5	– 1½	– –½	–	–	29
West,	Mertoun,		622	– 1	– 1½	– 1⅝	– 2¼	– –⅛	– ⅛	30
East,	Mordington,		324	– 1½	– 1½	– 2	– 2¼	– –⅛	– –⅛	31
West,	Nenthorn,		391	– 1⅜	– 1⅛	– 4 11/12	– 6¾	– –¼	– –⅛	32
Middle,	Polwarth,		203	– 2¼	– 2¾	– 4⅜	– 5¼	– –¼	– –5/16	33
Do.	Swinton,		847	– 2½	– 2½	– 3	– 3	– –⅛	– –⅛	34
West,	Westruther,		615	– 1⅝	– 1⅝	– 2½	– 2½	– –⅛	– –⅛	35
Middle,	Whitsome,		573	– 4½	– 4½	– 3½	– 3½	– –¼	– –¼	36
		Total,	32,290							

The letters R. & P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 6½	- 4½	8·604	5·354	-	-	
2	- 6¾	- 6¾	(a) 8·604	(a) 5·354	-	-	(a) *Ayton Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
3	- 3¼	- 4½	8·604	5·354	-	-	*Ayton Special Lighting and Scavenging District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
4	- 6	- 6¾	(b) 9·333	(b) 6·083	-	-	(b) *Oxton Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
5	- 7¼	- 7¼	(c) 8·604	(c) 5·354	-	-	(c) *Chirnside Special Drainage District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers.
6	- 6½	- 7¼	(d) 3·604	(d) 5·354	-	-	(d) *Cockburnspath Special Lighting District.*—Assessment of 3d. on owners and 3d. on occupiers.
7	- 7⅜	- 7⅜	(e) 8·604	(e) 5·354	-	-	(e) *Coldingham Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
8	7¼	- 7¼	8·521	5·271	-	-	*Coldingham Special Lighting and Scavenging District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
9	- 7¼	- 7¼	8·333	5·083	-	2 3	
10	- 3¾	- 2¾	8·521	5·271	-	-	
11	- 9¼	- 9 7/12	8·521	5·271	-	-	
12	- 9¼	- 9 7/12	4·083	·833	- 5¼	1 1¼	
13	- 6¾	- 6¾	(f) 8·604	(f) 5·354	-	-	(f) *Earlston Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
14	- 5⅝	- 5	8·521	5·271	-	-	*Earlston Special Drainage District.*—Assessment of 3¼d. on owners and 3¼d. on occupiers.
15	- 5⅞	- 5⅞	8·521	5·271	-	-	*Earlston Special Lighting and Scavenging District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
							Redpath Special Water District.—Assessment of 8*d.* on owners and 8*d.* on occupiers.
16	1 3½	1 3½	8·604	5·354	-	-	(g) In terms of an Order of the Boundary Commissioners a portion of the Landward area was assessed at 3¾*d.* on owners and 3¾*d.* on occupiers.
17	1 3½	1 3½	4·083	·833	- 6	3 1	
18	- 6	- 6⅝	8·521	5·271	-	-	(h) In terms of an Order of the Boundary Commissioners the corresponding rates in a portion of the Landward area were ¼*d.* on owners and ¼*d.* on occupiers.
19	- 5⅛	- 5⅛	8·604	5·354	-	-	
20	- 4⅛	- 3⅛	(i) 8·604	(i) 5·354	-	-	(i) *Gordon Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
21	- 6⅜	- 6⅜	(j) 8·521	(j) 5·271	-	-	(j) *Greenlaw Special Water District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers.
22	- 5¾	- 5⅛	8·604	5·354	-	-	*Greenlaw Special Lighting and Scavenging District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
23	- 8⅛	- 9 1/12	8·604	5·354	-	-	
24	- 6⅛	- 6⅛	8·521	5·271	-	-	
25	- 7 5/12	- 8½	(k) 8·521	(k) 5·271	-	-	(k) *Langton Special Water and Drainage District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
26	- 7½	- 7½	9·333	6·083	-	-	
27	- 7½	- 7½	-	-	- 6	1 -	
28	- 3⅞	- 3⅞	8·833	5·583	-	-	
29	- 5½	- 5½	8·521	5·271	-	-	
30	- 2¾	- 3⅞	8·604	5·354	-	-	
31	- 3⅝	- 3½	8·604	5·354	-	-	
32	- 6⅝	- 8¼	8·604	5·354	-	-	
33	- 7¼	- 8 5/16	8·521	5·271	-	-	
34	- 5⅜	- 5⅜	8·521	5·271	-	-	
35	- 3¾	- 4¼	8·833	5·583	-	-	
36	- 8¼	- 8¼	8·521	5·271	-	-	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
BUTE—										
Cumbrae,	Cumbraes,		133	- 1¼	- 1¼	- 2½	- 2½	-	-	1
		Millport,	1,668	- 1¼	- 1¼	- 2½	- 2½	-	-	2
Arran,	Kilbride,		2,331	- 4½	- 4½	- 6	- 6	-	-	3
Do.	Kilmory,		2,519	- 7	- 7	- 5	- 5	- ½	- ½	4
Bute,	Kingarth,		1,062	- 2	- 2	- 4½	- 4½	- ⅛	- ⅛	5
Do.	North Bute,		1,583	- 1⅝	- 1⅝	- 2½	- 2½	- ¼	- ¼	6
Do.	Rothesay, C.,	Parish wholly Burghal	9,108	- 3¾	- 3½	- 3½	- 3⅜	-	-	7
		Rothesay, R.,								
		Total,	18,404							
CAITHNESS—										
(County not divided into Districts.)	Bower,		1,506	- 7½	- 8	- 5½	- 6½	- ⅜	- ¾	8
	Canisbay,		2,392	1 6½	1 9	(e) 1 4½	(e) 2 -	- ½	- ½	9
	Dunnet,		1,488	1 3½	1 2	- 7½	- 8½	- 2½	- 3	10
	Halkirk,		2,577	- 7	- 7½	- 5	- 5½	- 1½	- 2	11
	Latheron,		5,875	1 8½	1 9¼	- 8¼	- 9	- ¾	- ¾	12
	Olrig,		1,837	1 -	1 1	- 8	- 8	-	-	13
	Reay,		1,182	1 3¼	1 6⅝	- 6¾	- 7¾	-	-	14
	Thurso,		1,889	1 3¼	1 5¾	- 4¾	- 5	- 1 3/16	- 1 11/16	15
		Thurso,	3,936	1 3¼	1 5¾	- 4¾	- 5	- 15/16	- 1 3/16	16
	Watten,		1,390	- 5¾	- 6¾	- 4½	- 5¾	- 1	- 1	17
	Wick,		4,593	- 11½	- 11½	(h) 7	(h) 7½	(i) - 1¼	(i) - 1¼	18
		Pulteneytown,	5,550	- 11½	- 11½	- 6½	- 7	- 1	- 2	19
		Wick, R. and P.,	2,962	- 11½	- 11½	- 6½	- 7	- 1	- 2	20
		Total,	37,177							
CLACKMANNAN—										
(County not divided into Districts.)	Alloa,		5,108	- 3¼	- 3¼	- 4	- 4	-	-	21
		Alloa,	10,754	- 3¼	- 3¼	- 6½	- 6½	-	-	22
	Alva,		1,141	- 6¾	- 7	- 5¼	- 5¾	- ½	- ½	23
		Alva,	5,225	- 6¾	- 7	- 5¼	- 5¾	- ½	- ½	24
	Clackmannan, C.,		2 996	- 4½	- 3¾	(l) - 5	(l) - 4½	- 29/32	- 11/12	25

The letters R. & P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 3¾	- 3¾	5·750	1·500	-	-	
2	- 3¾	- 3¾	5·750	1·500	(a)- 4¼	1 4¼	(a) *Outer West Drainage District.*—Assessment of 1*d.* on owners. *New Property*—Assessment of 6*d.* on owners.
3	- 10½	- 10½	(b)11·500	(b) 7·250	-	-	(b) *Invercloy Special Scavenging District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
4	1 -½	1 -½	11·500	7·250	-	-	
5	- 6⅝	- 6⅝	(c)11·250	(c) 7·000	-	-	(c) *Kilchattan Bay Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Kilchattan Bay Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *Ascog Special Lighting District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers.
6	- 4⅜	- 4⅜	(d) 11·250	(d) 7·000	-	-	(d) *Port-Bannatyne Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
7	- 7¼	- 6⅞	·100	-	1 -	- 11¾	
8	1 1⅜	1 3¼	8·400	6·500	-	-	
9	2 11½	3 9½	8·400	6·500	-	-	(e) In the School District of Keiss the School Rate was 8*d.* on owners and 8*d.* on occupiers.
10	2 1½	2 1½	8·400	6·500	-	-	
11	1 1½	1 3	8·400	6·500	-	-	
12	2 5½	2 7	(f) 8·400	(f) 6·500	-	-	(f) *Lybster Special Water District.*—Assessment of 7½*d.* on owners and 8*d.* on occupiers.
13	1 8	1 9	8·400	6·500	-	-	
14	1 10	2 2⅜	8·400	6·500	-	-	
15	1 9 3/16	2 -7/16	8·400	6·500	-	-	
16	1 8 15/16	1 11 15/16	3·250	-	1 5	2 7	
17	- 11¼	1 1½	(g) 8·400	(g) 6·500	-	-	(g) *West Watten Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
18	1 7¾	1 8¼	8·400	6·500	-	-	(h) In the School District of Keiss the School Rate was 8*d.* on owners and 8*d.* on occupiers.
19	1 7	1 8½	4·000	-	- 1½	1 7½	(i) In the Registration District of Keiss the corresponding rates were 1*d.* on owners and 1*d.* on occupiers.
20	1 7	1 8½	-	-	1 8	2 -	
21	— 7¼	- 7¼	(j)13·350	(j) 9·350	-	-	(j) *Sauchie Special Water District*, formerly in Clackmannan Parish.—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
22	— 9¾	- 9¾	1·375	·475	- 7½	2 1	*Sauchie Special Drainage District*, formerly in Clackmannan Parish.—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Sauchie Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Sauchie Special Lighting District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers. *County Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Keilarsbrae and Hallpark Special Water District.*—Assessment of 4⅝*d.* on owners and 4⅝*d.* on occupiers.
23	1 -½	1 1¼	(k) 13·350	(k) 9·350	-	-	(k) *Menstrie Special Lighting District.*—Assessment of ⅜*d.* on owners and ⅜*d.* on occupiers.
24	1 -½	1 1¼	3·850	1·100	- 10	1 11	
25	- 10 5/48	- 8 17/48	(m)13·350	(m) 9·350	-	-	(l) In the School District of Blairingone the School Rate was 7*d.* on owners and 4⅞*d.* on occupiers. (m) *Clackmannan Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Clackmannan Special Lighting District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
CLACKMANNAN—*continued.*										
	Dollar, C.,	. . . .	414	- 3½	- 3½	(a)- 3	(a)- 2⅞	- -½	- -⅝	1
		Dollar,	1,807	- 3½	- 3½	- 3	- 2⅞	- ½	- -⅝	2
	Tillicoultry,	. . . .	1,756	- 5½	- 6¼	- 4	- 4½	- -¾	- -¾	3
		Tillicoultry,	3,939	- 5½	- 6¼	- 4	- 4½	- -¾	- -¾	4
		Total,	33,140							
DUMBARTON—										
Western,	Arrochar,	. . . .	1,457	- 2 9/16	- 2½	- 4⅞	- 4 11/16	-	-	5
Do.,	Bonhill,	. . . .	14,379	- 5¼	- 5¾	- 4	- 4¼	- 2	- 2	6
Do.	Cardross,	. . . .	6,760	- 5	- 5¾	- 6¼	- 7	-⅛	- -⅛	7
		Dumbarton (part of), R. and P.,	3,790	- 5	- 5¾	- 6	- 6	-	-	8
Eastern,	Cumbernauld,	. . . .	4,283	- 5⅜	- 5⅝	- 5⅛	5⅜	- -¾	- -¾	9
Western,	Dumbarton, C.,†	Parish wholly Burghal, Dumbarton (part of), R. and P.,	14,065	- 5¼	- 5¼	(f)- 5¾	(f)- 5⅞	(g)-	(g)-	10
Do.	Kilmaronock,	. . . .	900	- 2¼	- 2¼	- 3½	- 3½	- -¼	- -¼	11
Eastern,	Kilpatrick, New, C.	. . . .	5,206	- 1¾	- 1½	- 3	- 2⅝	- -⅛	- -⅛	12
		Milngavie,	3,103	- 1¾	- 1½	- 3	- 2⅝	- -⅛	- -⅛	13
Do.	Kilpatrick, Old,	. . . .	7,761	- 5½	- 5 17/16	- 5½	- 5 17/16	- 2	- 2 1/16	14
		Clydebank,	10,014	- 5½	- 5 17/16	- 5½	- 5 17/16	- -¾	- -⅛	15

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

† This parish is wholly within the area of the Royal Burgh of Dumbarton; but the Police Burgh area contains a population of 13,137 only; the remainder of the parish, although included here as Burghal, is actually within the Landward portion of the County for rating purposes.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 7	- 6 17/40	13·350	9·350	-	-	(a) In the School District of Blairingone the School Rate was 3½d. on owners and 2⅓d. on occupiers.
2	- 7	- 6 17/40	5·100	1·100	- 8½	1 4½	
3	- 10¼	- 11½	(b)13·350	(b)9·350	-	-	(b) *Coalsnaughton and Devonside Special Water District.*—Assessment of 3d. on owners and 4d. on occupiers. *Coalsnaughton, Devonside, and Langour Special Lighting District.*—Assessment of 2d. on owners and 2d. on occupiers.
4	- 10¼	- 11½	5·100	1·100	- 6½	1 9½	
5	- 7 7/16	- 7 7/16	9·140	6·808	-	-	
6	- 11¼	1 -	(c)9·140	(c)6·808	-	-	(c) † *Vale of Leven Special Water District.*—Assessment of 4½d. on owners and 4½d. on occupiers. † *Vale of Leven Special Drainage District.*—Assessment of 9/10d. on owners and 9/10d. on occupiers. *Vale of Leven Special Lighting District.*—Assessment of 1 7/10d. on owners and 1 7/10d. on occupiers. *Vale of Leven Special Scavenging District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
7	- 11⅜	1 -⅞	(d)9·140	(d)6·808	-	-	(d) *Renton Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers. *See* also note at Dumbarton Parish below. *Renton Special Drainage District.*—Assessment of 1d. on owners and 1d. on occupiers. *See* also note at Dumbarton Parish below. *Renton Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *See* also note at Dumbarton Parish below. *Renton Special Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers. *See* also note at Dumbarton Parish below.
8	- 11	- 11¾	-	-	- 5	2 7½	
9	- 11¼	- 11⅝	(e)8·040	(e)5·868	-	-	(e) *Cumbernauld Special Scavenging District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers.
10	- 11	- 11⅛	(h)9·140	(h)6·808	- 5	2 7½	(f) In portion of Parish outwith Police area the corresponding rates were 3½d. on owners and 3d. on occupiers. (g) No "Other Rates" levied in Burghal area, but in portion of Parish outwith Police area there was a rate of ⅜d. on owners and ⅜d. on occupiers. (h) In portion of parish outwith Police area only. *Vide* footnote (†) to page 252. *Renton Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers. *See* also note at Cardross Parish above. *Renton Special Drainage District.*—Assessment of 1d. on owners and 1d. on occupiers. *See* also note at Cardross Parish above. *Renton Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *See* also note at Cardross Parish above. *Renton Special Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers. *See* also note at Cardross Parish above.
11	- 6	- 6	9·140	6·808	-	-	
12	- 4⅞	- 4¼	(i)8·200	(i)5·868	-	-	(i) *Temple Special Lighting District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. *Temple and Netherton Special Scavenging District.*—Assessment of 3¼d. on owners and 3¼d. on occupiers. *Bearsden Special Drainage District.*—Assessment of 2 3/20d. on owners and 2 3/20d. on occupiers. *Bearsden Special Lighting District.*—Assessment of ⅜d. on owners and ⅜d. on occupiers. *Vide* footnote (‡) to page 283.
13	- 4⅞	- 4¼	6·828	4·602	- 6	1 2	
14	1 1	1 1⅛	(j)8·200	(j)5·868	-	-	(j) *Duntocher and Dalmuir Special Water District.*—Assessment of 3d. on owners and 3d. on occupiers. *Duntocher Special Drainage District.*—Assessment of 2 3/20d. on owners and 2 3/20d. on occupiers. *Duntocher Special Lighting District.*—Assessment of 1⅝d. on owners and 1⅝d. on occupiers. *Duntocher Special Scavenging District.*—Assessment of 2⅞d. on owners and 2⅞d. on occupiers. *Bowling Special Water District.*—Assessment of 3¼d. on owners and 3¼d. on occupiers. *Kilpatrick and Bowling Special Lighting District.*—Assessment of 1d. on owners and 1d. on occupiers. *Kilpatrick and Bowling Special Scavenging District.*—Assessment of 1 11/20d. on owners and 1 11/20d. on occupiers. *Radnor Park Special Lighting District.*—Assessment of 1 13/20d. on owners and 1 13/20d. on occupiers. *Radnor Park Special Scavenging District.*—Assessment of 2⅛d. on owners and 2⅛d. on occupiers.
15	- 11¾	1 -½	4·632	2·176	- 9½	1 1	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

† Alexandria, Bonhill, etc., Combined Special Water District, Alexandria Special Drainage District, and Bonhill Special Drainage District included in previous year's Return are all absorbed in the Vale of Leven Special Water and Drainage District, which embraces a larger area than the Districts aforesaid.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
DUMBARTON *contd.*										
Eastern,	Kirkintilloch, C.,		3,113	- 4¾	- 4¼	- 3½	- 3	- -⅛	- -⅛	1
		Kirkintilloch,	9,314	- 4¾	- 4¼	- 5¼	- 4⅞	- -⅛	- -⅛	2
Western,	Luss,		633	- 1¾	- 1¼	- 4	- 4	-	-	3
Do.	Rosneath,		1,118	- 1¼	- 1¼	- 3¼	- 3¼	- -⅛	- -⅛	4
		Cove and Kilcreggan,	946	- 1¼	- 1¼	- 3¼	- 3¼	- -⅛	- -⅛	5
Do.	Row,		2,763	- 2¼	- 2½	- 4½	- 4¾	- -¼	- -¼	6
		Helensburgh,	8,409	- 2¼	- 2½	- 4½	- 4¾	- -¼	- -¼	7
		Total,	98,014							
DUMFRIES—										
Annan,	Annan,		2,463	- 4¼	- 4¼	(g)- 5½	(g)- 5½	(g)- -½	(g)- -½	8
		Annan, R. and P.,	3,478	- 4¼	- 4¼	- 5½	- 5½	- -½	- -½	9
Lockerbie,	Applegarth,		858	- 1½	- 1¾	- 3¼	- 4	-	-	10
Dumfries,	Caerlaverock,		921	- 3½	- 3½	- 4	- 4	- -¼	- -¼	11
Langholm,	Canonbie,		2,476	- 6	- 6	- 5	- 5	- -¼	- -¼	12
Thornhill,	Closeburn,		1,333	- 2⅞	- 2⅜	- 2	- 2	- -½	- -½	13
Annan,	Cummertrees,		1,105	- 3½	- 3½	(i)- 3	(i)- 3	- -½	- -½	14
Do.	Dalton,		563	- 2½	- 2½	- 2¼	- 2¼	- -¼	- -¼	15
Do.	Dornock,		831	- 3	- 3	- 3¾	- 3¾	- 1¼	- 1¼	16
Lockerbie,	Dryfesdale,		842	- 3⅜	- 3⅜	- 4⅞	- 5⅜	- -⅞	- -⅞	17
		Lockerbie,	2,391	- 3⅜	- 3⅜	- 4⅞	- 5⅜	- ⅞	- -⅞	18
Dumfries,	Dumfries,		4,931	- 5¼	- 5¾	- 4½	4½		-	19
		Dumfries, R. & P.,	12,947	- 5¼	- 5¾	- 5¼	- 5¾	-	-	20
Thornhill,	Dunscore,		1,260	- 3 9/10	- 3 9/10	- 3½	- 3½	- -1/10	- -1/10	21
Do.	Durrisdeer,		1,076	- 2	- 1¾	- 2¼	- 1¾	-	-	22
Langholm,	Eskdalemuir,		488	- 2½	- 3¾	- 1½	- -¼	- -1/10	- -¼	23
Do.	Ewes,		299	- 2⅛	- 3	- 4	- 4	- -¼	- -¼	24
Thornhill,	Glencairn,		1,647	- 4	- 4	- 3¾	- 3¾	- -⅛	- -⅛	25

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 8⅜	- 7⅜	(a)8·040	(a)5·868	-	-	(a) *Waterside Special Water District.*—Assessment of 9½*d.* on owners and 9½*d.* on occupiers. *Waterside Special Drainage District.*—Assessment of 8½*d.* on owners and 8½*d.* on occupiers.
2	- 10⅛	- 9¼	4·336	1·391	(b) 1 4¼	(b) 1 9½	(b) *South Lenzie Special Drainage District.*—Assessment of 5¼*d.* on owners and 5¼*d.* on occupiers.
3	- 5¾	- 5¼	9·140	6·808	-	-	*South Lenzie Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
4	- 4⅝	- 4⅝	(c)8·980	(c)6·808	-	-	(c) *Garelochhead Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *See* also note against Row Parish below.
5	- 4⅝	- 4⅝	7·480	5·308	(d)-	(d)- 10	(d) *Coulport and Peaton Special Water and Drainage District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers.
6	- 7	7½	(e) 9·140	(e) 6·808	-	-	(e) *Garelochhead Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *See* also note against Rosneath Parish above. *Row Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Row Special Scavenging District.*—Assessment of 1⅜*d.* on owners and 1⅜*d.* on occupiers.
7	- 7	- 7½	3·858	1·351	(f)- 5¾	(f)1 6	(f) In addition, an assessment of 1*d.* per £ on owners and 1*d.* per £ on occupiers was levied by the Burgh Commissioners to meet expenditure on the Harbour.
8	- 10¼	- 10¼	7·312	5·525	-	-	(g) In the School District of Brydekirk the School Rate was 2½*d.* on owners and 2½*d.* on occupiers, and the "Other Rates" were ¼*d.* on owners and ¼*d.* on occupiers.
9	- 10¼	- 10¼	-	-	- 11½	1 6½	
10	- 4¾	- 5¾	6·662	4·875	-	-	
11	- 7¾	- 7¾	(h) 6·312	(h) 4·525	-	-	(h) *Glencaple Special Water District.*—Assessment of 1*s.* 1½*d.* on owners and 1*s.* 1½*d.* on occupiers.
12	- 11¼	- 11¼	9·554	7·767	-	-	*Netherwood, &c., Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *See* also note at Dumfries Parish below.
13	- 5	- 4½	6·996	5·209	-	-	*Blackshaw Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers. *See* also notes at Mouswald and Torthorwald Parishes, page 257.
14	- 7	- 7	7·312	5·525	-	-	(i) In the School District of Brydekirk the School Rate was 2½*d.* on owners and 2½*d.* on occupiers.
15	- 5	- 5	7·312	5·525	-	-	
16	- 8	- 8	7·312	5·525	-	-	
17	- 9⅛	- 9⅝	6·662	4·875	-	-	
18	- 9⅛	- 9⅝	1·787	-	1 2½	2 1½	
19	- 9⅞	- 10⅜	(j)6·312	(j)4·525	-	(k) -	(j) *Dumfries Landward Special Water District*—Assessment of 4¾*d.* on owners and 4¾*d.* on occupiers. *Netherwood, &c., Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *See* also note at Caerlaverock Parish above. *Noblehill, &c., Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Noblehill, &c., Special Scavenging District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. (k) Additional Assessment of 9*d.* per £ on occupiers in area within Dumfries and Maxwelltown Water District.
20	- 10½	- 11½	-	-	(l)- 3½	(l) 2 4	(l) Includes Rate levied by Dumfries and Maxwelltown Water Commissioners.
21	- 7½	- 7½	6·996	5·209	-	-	
22	- 4¼	- 3½	6·996	5·209	-	-	
23	4 1/10	- 4¼	9·804	8·017	-	-	
24	- 6⅜	- 7¼	9·554	7·767	-	-	
25	- 7⅞	- 7⅞	(m) 6·996	(m) 5·209	-	-	(m) *Moniaive Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
DUMFRIES—*contd.*										
Annan,	Graitny,		1,141	- 4½	- 4½	- 4	- 4	- 1⅛	- 1⅛	1
Do.	Half Morton,		484	- 3	- 3	- 5	- 5	- ⅛	- ⅛	2
Lockerbie,	Hoddom,		1,533	- 3½	- 2½	(b)- 3	(b)- 2½	(b)- ⅛	(b)- ⅛	3
Dumfries,	Holywood,		1,011	- 1¾	- 1¾	- 3	- 3	- ⅛	- ⅛	4
Lockerbie,	Hutton,		726	- 2½	- 2½	- 3¾	- 4	-	-	5
Do.	Johnstone,		927	- 5	- 7	- 2½	- 2½	- 1⅛	- 1⅛	6
Thornhill,	Keir,		639	- 3¼	- 3¼	- 6	- 6	- ¼	- ¼	7
Do.	Kirkconnell,		1,087	- 2½	- 2½	- 2½	- 2½	- ⅛	- ⅛	8
Dumfries,	Kirkmahoe,		1,159	- 2½	- 2¾	- 3	- 3	- ⅛	- ⅛	9
Do.	Kirkmichael,		808	- 2¼	- 2¼	- 2¾	- 2¾	- ¼	- ¼	10
Annan,	Kirkpatrick-Fleming,		1,248	- 1½	- 1½	- 2¼	- 2¼	- 3½	- 3½	11
Lockerbie,	Kirkpatrick-Juxta,		976	- 2¼	- 2⅜	- 3	- 3⅛	-	-	12
Langholm,	Langholm,		421	- 4½	- 4½	- 4¼	- 4¼	- ¼	- ¼	13
		Langholm,	3,549	- 4½	- 4½	- 4¼	- 4¼	- ¼	- ¼	14
Lockerbie,	Lochmaben,		1,484	- 6½	- 6¾	- 5	- 5	- ⅝	- ⅝	15
		Lochmaben, R. & P.,	1,038	- 6½	- 6¾	- 5	- 5	- ⅝	- ⅝	16
Annan,	Middlebie,		1,806	- 2½	- 2½	- 3	- 3	- ⅛	- ⅛	17
Lockerbie,	Moffat,		686	- 1⅞	- 2	- 3¼	- 3⅜	- ⅝	- ⅝	18
		Moffat,	2,291	- 1⅞	- 2	- 3¼	- 3⅜	- ⅝	- ⅝	19
Thornhill,	Morton,		1,855	- 4¾	- 4¾	- 3½	- 3½	- ⅞	- ⅞	20
Dumfries,	Mouswald,		500	- 1½	- 1½	- 3	- 3	- ¼	- ¼	21
Thornhill,	Penpont,		1,063	- 4	- 4	- 4	- 4	-	-	22
Annan,	Ruthwell,		858	- 2½	- 2½	- 2	- 2	- ¼	- ¼	23
Lockerbie,	St Mungo,		603	- 2⅜	- 2½	- 5	- 5¼	-	-	24
Thornhill,	Sanquhar,		1,595	- 4¼	- 4¼	- 3¼	- 3¼	- ¼	- ¼	25
		Sanquhar, R. & P.,	1,315	- 4¼	- 4¼	- 3¼	- 3¼	- ¼	- ¼	26
Dumfries,	Tinwald,		902	- 2½	- 2½	- 2½	- 2½	-	-	27
Do.	Torthorwald,		921	- 5¼	- 5¼	- 5¼	- 5¼	- ⅛	- ⅛	28
Lockerbie,	Tundergarth,		439	- 1¾	- 2¼	- 2	- 2½	- ⅛	- ⅛	29
Thornhill,	Tynron,		359	- 1⅝	- 2¼	- 2½	- 2½	- ⅛	- ¼	30
Lockerbie,	Wamphray,		458	- 1½	- 2	- 2½	- 2½	-	-	31
Langholm,	Westerkirk,		454	2	- 2	- 3	- 3½	- ⅛	- ⅛	32
		Total,	74,245							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 9⅝	- 9⅝	(a) 7·312	(a) 5·525	-	-	(a) *Gretna and Springfield Special Water District.*—Assessment of 1*s.* 3*d.* on owners and 1*s.* 3*d.* on occupiers.
2	- 8½	- 8½	7·312	5·525	-	-	
3	- 6⅝	- 5½	(c) 6·662	(c) 4·875	-	-	(b) In the School District of Brydekirk the School Rate was 2½*d.* on owners and 2½*d.* on occupiers, and other rates ½*d.* on owners and ½*d.* on occupiers.
4	- 4⅞	- 4⅞	6·312	4·525	-	-	(c) *Ecclefechan Special Scavenging District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers.
5	- 6¼	- 6½	6·962	5·175	-	-	
6	- 8⅝	- 10⅝	6·662	4·875	-	-	
7	- 9½	- 9½	6·996	5·209	-	-	
8	- 5½	- 5½	(d) 6·996	(d) 5·209	-	-	(d) *Kirkconnell Special Water District.* — Assessment of 4*d.* on owners and 4*d.* on occupiers.
9	- 5⅝	- 5⅞	6·312	4·525	-	-	*Kirkconnell Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
10	- 5¼	- 5¼	6·312	4·525	-	-	*Kirkconnell Special Lighting District.*— Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
11	- 7¼	- 7¼	7·312	5·525	-	-	
12	- 5¼	- 5½	6·662	4·875	-	-	
13	- 9	- 9	9·554	7·767	-	-	
14	- 9	- 9	1·787	-	- 2½	1 -½	
15	1 -⅛	1 -⅜	6·662	4·875	-	-	
16	1 -⅛	1 -⅜	-	-	1 2	1 11½	
17	- 5⅝	- 5⅝	(e) 7·312	(e) 5·525	-	-	(e) *Eagleafield Special Water District.*—Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers.
18	- 5¾	- 6	6·662	4·875	-	-	
19	- 5¾	- 6	1·787	-	- 4	1 7	
20	- 9⅛	- 9⅛	(f) 6·996	(f) 5·209	-	-	(f) *Thornhill Special Lighting District.* — Assessment of 2*d.* on owners and 2*d.* on occupiers.
21	- 4¾	- 4¾	(g) 6·312	(g) 4·525	-	-	(g) *Blackshaw Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers. *See* also note at Parishes of Caerlaverock, page 255, and Torthorwald below.
22	- 8	- 8	(h) 6·996	(h) 5·209	-	-	(h) *Penpont Special Water District.* — Assessment of 5*d.* on owners and 5*d.* on occupiers. *Penpont Special Drainage District.* – Assessment of 2*d.* on owners and 2*d.* on occupiers.
23	- 4¾	- 4¾	(i) 7·312	(i) 5·525	-	-	(i) *Ruthwell Special Water District.* — Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
24	- 7⅜	- 7¾	6·662	4·875	-	-	
25	- 7¾	- 7¾	(j) 6·996	(j) 5·209	-	-	(j) *Crawick Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
26	- 7¾	- 7¾	4·759	4·759	- 2	- 9	
27	- 5	- 5	6·312	4·525	-	-	
28	- 10⅝	- 10⅝	(k) 6·312	(k) 4·525	-	-	(k) *Blackshaw Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers. *See* also notes at Parishes of Caerlaverock, page 255, and Mouswald above.
29	- 3⅞	- 4⅞	(l) 6·662	(l) 4·875	-	-	(l) *Bankshill Special Water District.*—Assessmen of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers.
30	- 4¼	- 5	6·996	5·209	-	-	
31	- 4	- 4½	6·662	4·875	-	-	
32	- 5⅛	5⅝	9·804	8·017	-	-	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
EDINBURGH—										
Gala Water,	Borthwick,		3,182	- 3⅛	- 3⅛	(a)- 2⅝	(a) 2⅞	- -7/32	- -5/16	1
Calder,	Calder, Mid,		3,126	- 8½	- 8½	- 8⅞	- 8⅞	- 1⅛	- 1⅛	2
Do.	Calder, West,		8,456	- 5	- 5	- 7¼	- 7¼	- -¼	- -¼	3
Lasswade,	Carrington,		563	- 1¾	- 1¾	- 2½	- 2½	- -¼	- -¼	4
Do.	Cockpen,		2,046	- 3	- 3	- 3½	3½	- -¼	- -¼	5
		Bonnyrigg (part of),	2,188	- 3	- 3	- 3½	- 3½	- ¼	- -¼	6
		Lasswade (part of),	261	- 3	- 3	- 3½	3½	- -¼	- -¼	7
Suburban,	Colinton, †		4,549	- 4½	- 4½	- 4¾	4¾	- -¼	- -¼	8
Do.	Corstorphine,†		2,329	- 1	- 1	- 2	- 2	- -¼	- -¼	9
Do,	Cramond,†		2,975	- 1	- 1	- 3	3	-	-	10
Gala Water,	Cranston,		859	- 2¾	- 2¾	- 3 11/12	- 4¾	- -⅛	- -⅛	11
Do.	Crichton,		946	- 6	- 6	- 3	- 3	- -3/10	- -3/10	12
Calder,	Currie,†		2,580	- 1½	- 1½	- 2¾	- 2¾	- -¼	- -¼	13
Lasswade,	Dalkeith,		834	- 6	- 6	- 5	- 5	- -¼	- -¼	14
		Dalkeith,	6,952	- 6	- 6	- 4	- 4	- -¼	- -¼	15

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

† The parishes of Edinburgh, Leith, Liberton, and Duddingston are situate wholly or partly within the compulsory area of the Edinburgh and District Water Trust, and a rate of ½*d.* per £ on owner and 5½*d.* per £ on occupier is levied within that area. The parishes of Colinton, Cramond, Duddingston, Leith, Currie, Kirkliston, Ratho, Glencorse, and Inveresk are situated wholly or partly outwith the compulsory area, and a rate of 8*d.* per £ is levied upon occupiers in the portion of the parish in the Water Supply District outwith the compulsory area. The parishes of Corstorphine, Liberton, and Lasswade are also wholly or partly situated in the district outwith the compulsory area, but are supplied by meter chiefly. These rates have been included above only in the Edinburgh and Leith Burgh Rates.

Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 5 11/12	6 5/12	(b) 8·250	(b) 5·250	–	–	(a) In the School District of Stobhill the School Rate was 3½d. on owners and 3½d. on occupiers. (b) *Gorebridge Special Drainage District.*—Assessment of 3d. on owners and 3d. on occupiers. *Gorebridge Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *Gorebridge Special Lighting and Scavenging District.*—Assessment of 4¼d. on owners and 4¼d. on occupiers.
2	1 6½	1 6½	(c) 7·875	(c) 4·875	–	–	(c) *Bellsquarry Special Water District.*—Assessment of 1s. 4d. on owners and 1s. 4d. on occupiers. *Bellsquarry Special Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers. *Mid-Calder Special Lighting District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
3	1 –½	1 –½	(d) 7·875	(d) 4·875	–	–	(d) *West Calder Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers.
4	– 4½	– 4½	8·625	5·625	–	–	*West Calder Special Drainage District.*—Assessment of 1d. on owners and 1d. on occupiers.
5	– 6¾	– 6¾	(e) 8·625	(e) 5·625	–	–	(e) *Lasswade Special Water District.*—Assessment of 1s. 4d. on owners and 1s. 4d. on occupiers. *See* also note at Lasswade Parish, page 261.
6	– 6¾	– 6¾	3·625	·625	– 5	1 2	
7	– 6¾	– 6¾	7·625	4·625	– 2	1 –	
8	– 9½	– 9½	(f) 8·875	(f) 5·875	–	–	(f) *Juniper Green Special Water District.*—Assessment of 1⅜d. on owners and 1⅜d. on occupiers. *Juniper Green Special Drainage District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. *Hailes and Longstone, &c., Special Water District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. *Slateford Special Water District.*—Assessment of 1d. on owners and 1d. on occupiers. *Juniper Green Special Lighting District.*—Assessment of ½d. on owners and ½d. on occupiers. *Slateford Special Lighting District.*—Assessment of 4d. on owners and 4d. on occupiers. *Colinton Special Lighting District.*—Assessment of ½d. on owners and ½d. on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3¾d. on owners, 2s. 3d. on occupiers of mills only.
9	– 3¼	– 3¼	(g) 8·875	(g) 5·875	–	–	(g) *Corstorphine Special Water District.*—Assessment of 2d. on owners and 2d. on occupiers. *Corstorphine Special Drainage District.*—Assessment of 2⅝d. on owners and 2⅝d. on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3¾d. on owners. *Corstorphine Special Lighting and Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers.
10	– 4	– 4	(h) 8·875	(h) 5·875	–	–	(h) *Cramond Special Water District.*—Assessment of 1s. 5d. on owners and 1s. 5d. on occupiers.
11	– 6 13/16	– 7⅝	8·250	5·250	–	–	*Davidson's Mains Special Drainage District.*—Assessment of 6d. on owners and 6d. on occupiers. *Barnton Special Drainage District.*—Assessment of 6d. on owners and 6d. on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3¾d. on owners.
12	– 9 9/10	– 9 9/10	(i) 8·250	(i) 5·250	–	–	(i) *Pathhead Special Lighting and Scavenging District.*—Assessment of 2d. on owners and 2d. on occupiers.
13	– 4½	–4½	(j) 7·875	(j) 4·875	–	–	(j) *Balerno Special Water District.*—Assessment of 1d. on owners and 1d. on occupiers.
14	– 11¼	– 11¼	8·625	5·625	–	–	*Balerno Special Lighting District.*—Assessment of 4½d. on owners and 4½d. on occupiers.
15	– 10¼	– 10¼	3·958	·750	– 3	2 –	*Currie Special Water District.*—Assessment of 5½d. on owners and 5½d. on occupiers. *Currie Special Lighting District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *Water of Leith Purification and Sewerage Assessment.*—Levied under special Act; 3¾d. on owners, 2s. 3d. on occupiers of mills only.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
EDINBURGH—*contd.*										
Suburban,	Duddingston,†		1,574	– 2½	– 2½	(a)– 2	(a)– 2	– ¼	– ¼	1
Do.,	Edinburgh, †		3,571	– 3 5/16	– 3 5/16	– 4 13/16	– 4 17/16	–	–	2
		Edinburgh, R. and P.,	269,407	– 3 5/16	– 3 5/16	– 4 13/16	– 4 17/16	–	–	3
Gala Water,	Fala,		285	– 1	– 1	– 5	– 5	– ¼	– ¼	4
Lasswade,	Glencorse,†		1,451	– 2¾	– 2¾	– 4½	– 4½	– ¼	– ¼	5
Gala Water,	Heriot,		443	– 7/16	– 7/16	– 3	– 3	– 1/16	– 1/16	6
Lasswade,	Inveresk, C.,†		2,621	– 4½	– 4½	– 2¼	– 2¼	– 1¼	– 1¼	7
		Musselburgh, P.,	8,888	– 4½	– 4½	– 3¾	– 3¾	– ¼	– ¼	8
Calder,	Kirknewton,		3,352	– 4	– 4	– 4½	– 4½	– ⅓	– ⅓	9
Lasswade,	Lasswade, C.,†		6,096	– 4¼	– 3¾	– 6¼	– 5⅝	– ½	– ⅜	10
		Loanhead,	3,244	– 4¼	– 3¾	– 6¼	– 5⅝	– ½	– ⅜	11
		Bonnyrigg (part of),	326	– 4¼	– 3¾	– 6¼	– 5⅝	– ½	– ⅜	12
		Penicuik (part of),	44	– 4¼	– 3¾	– 6¼	– 5⅝	– ½	– ⅜	13
		Lasswade (part of),	745	– 4¼	– 3¾	– 6¼	– 5⅝	– ½	– ⅜	14
Suburban,	Leith,†		1,178	– 4	– 4¼	– 2½	– 2½	–	–	15
		Leith P.,	68,707	– 4	– 4¼	– 7¼	– 7¾	–	–	16
Do.	Liberton,†		6,229	– 3 1/10	– 2⅝	– 4 5/16	– 4 1/12	– ¼	– ¼	17
Lasswade,	Newbattle,		3,398	– 7	– 8	(k) 1 –	(k) 1 –	– 1	– 1	18
Suburban,	Newton, C.,		1,180	– 3	– 3	– 3	– 2⅞	– ¼	– ¼	19
Lasswade,	Penicuik,		1,956	– 8½	– 9½	– 5	– 5½	– 1	– 1	20
		Penicuik (part of),	2,958	– 8½	– 9½	– 5	5½	– 1	– 1	21
Calder,	Ratho,†		1,839	– 3	– 3	– 3½	– 3½	– ½	– ½	22
Gala Water,	Stow,		1,759	– 1¾	– 1¾	– 3½	– 3½	– ¼	– ¼	23
Do.	Temple,		455	– 3½	– 3¾	– 1⅝	– 1¾	– 1/16	– 1/16	24
		Total,	433,552							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

† The parishes of Edinburgh, Leith, Liberton, and Duddingston are situate wholly or partly within the compulsory area of the Edinburgh and District Water Trust, and a rate of ½*d.* per £ on owner and 5½*d.* per £ on occupier is levied within that area. The parishes of Colinton, Cramond, Duddingston, Leith, Currie, Kirkliston, Ratho, Glencorse, and Inveresk are situated wholly or partly outwith the compulsory area, and a rate of 8*d.* per £ is levied upon occupiers in the portion of the parish in the Water Supply District outwith the compulsory area. The parishes of Corstorphine, Liberton, and Lasswade are also wholly or partly situated in the district outwith the compulsory area, but are supplied by meter chiefly. These rates have been included above only in the Edinburgh and Leith Burgh Rates.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 4¾	– 4¾	(b)8·875	(b)5·875	–	–	(a) In the School District of Portobello the School Rate was 4½d. on owners and 4½d. on occupiers.
2	– 7 47/16	– 8 13/16	8·875	5·875	–	–	(b) *Duddingston Special Water District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. *Duddingston Special Drainage District.*—Assessment of 2¾d. on owners and 2¾d. on occupiers.
3	– 7 47/16	– 8 13/16	–	–	(c)– 10	(c)2 1¾	(c) Includes rate levied by Edinburgh and District Water Trust.
4	– 6¼	– 6¼	(d)8·250	(d)5·250	–	–	(d) *Fala Special Water District.*—Assessment of 1s. on owners and 1s. on occupiers.
5	– 7½	– 7½	8·625	5·625	–	–	
6	– 3½	– 3½	8·250	5·250	–	–	
7	– 8	– 8	(e)8·625	(e)5·625	–	–	(e) *Inveresk Special Water District.*—Assessment of 9d. on owners and 9d. on occupiers.
8	– 8½	– 8½	–	–	– 9¾	2 10¾	*Inveresk Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers.
9	– 8⅝	– 8⅝	(f)7·875	(f)4·875	–	–	(f) *East Calder Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers. *Ratho and Kirknewton Special Water District.*—Assessment of 10¾d. on owners and 10¾d. on occupiers. *See* also notes at Ratho Parish below and at Kirkliston Parish, in the County of Linlithgow, on page 289. *East Calder Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers.
10	– 11	– 9½	(g)8·625	(g)5·625	–	–	(g) *Lasswade Special Water District.*—Assessment of 1s. 3d. on owners and 1s. 3d. on occupiers. *See* also note at Cockpen Parish, page 259. *Roslin Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *Roslin Special Drainage District.*—Assessment of ¾d. on owners and ¾d. on occupiers. *Bracheads, Kevock, &c., Water District.*—Assessment of 1s. on owners and 1s. on occupiers. *Loanstone Special Water District.*—Assessment of 1s. 3d. on owners and 1s. 3d. on occupiers. *Roslin Special Lighting and Scavenging District.*—Assessment of 2¼d. on owners and 2¼d. on occupiers.
11	– 11	– 9½	7·625	4·625	– 9	1 8	
12	– 11	– 9½	8·625	·625	– 5	1 2	
13	– 11	– 9½	7·625	4·625	– 4½	1 4	
14	– 11	– 9½	7·625	4·625	– 2	1 –	
15	– 6½	– 6¾	(h)8·875	(h)5·875	–	–	(h) *Jock's Lodge Special Scavenging District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers.
16	– 11¼	1 –	–	–	(i)– 10	(i)2 1	(i) Includes rate levied by Edinburgh and District Water Trust.
17	– 7 33/16	– 7 3/16	(j)8·875	(j)5·875	–	–	(j) *Gilmerton Special Water District.*—Assessment of 4¾d. on owners and 4¾d. on occupiers. *Gilmerton Special Drainage District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. *Liberton Special Drainage District.*—Assessment of 9¼d. on owners and 9¼d. on occupiers. *Cairntows Special Scavenging District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
18	1 8	1 9	8·625	5·625	–	–	(k) In the School District of Stobhill the School Rate was 3½d. on owners and 3½d. on occupiers.
19	– 6¼	– 6⅛	(l)8·875	(l)5·875	–	–	(l) *Newton Special Water District.*—Assessment of 2¾d. on owners and 2¾d. on occupiers.
20	1 2½	1 4	8·625	5·625	–	–	
21	1 2½	1 4	7·625	4·625	– 4½	1 4	
22	– 7	– 7	(m)7·875	(m)4·875	–	–	(m) *Ratho and Kirknewton Special Water District.*—Assessment of 1s. 4d. on owners and 1s. 4d. on occupiers. *See* also notes at Kirknewton Parish above and at Kirkliston Parish, in the county of Linlithgow, on page 289. *Ratho Special Drainage District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *Ratho Special Lighting District.*—Assessment of 1¾d. on owners and 1¾d. on occupiers.
23	– 5½	– 5½	(n)8·250	(n)5·250	–	–	(n) *Stow Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers.
24	– 5 3/16	– 5 7/16	8·250	5·250	–	–	*Stow Special Lighting District.*—Assessment of 1¾d. on owners and 1¾d. on occupiers. *Stow Special Drainage District.*—Assessment of ¾d. on owners and ¾d. on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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Part I.—Table showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ELGIN—										
(County not divided into Districts.)	Alves,		1,096	– 4¼	– 5 9/16	– 3⅛	– 3¼	– – 9/16	– – ¼	1
	Bellie, C.,		2,210	– 8⅛	– 6¼	(a)– 2⅝	– 2¼	– – 1/16	– – ⅛	2
	Birnie,		405	– 3	– 3¼	– 5¼	– 5¼	– 1¼	– 1¼	3
	Cromdale,		1,529	– 8½	– 8½	– 5⅛	– 5⅛	– – ⅜	– – ⅜	4
		Grantown,	*1,497	– 8½	– 8½	– 5⅛	– 5⅛	– – ⅜	– – ⅜	5
	Dallas,		860	– 9½	– 9½	– 6	– 6	– –	–	6
	Drainy		436	– 8½	8¾	– 4	– 4	–	–	7
		Lossiemouth,	3,486	– 8½	– 8¾	– 4	– 4	–	–	8
	Duffus,		2,624	– 9¾	– 9¾	– 7¼	– 7¼	– – ¾	– – ¾	9
		Burghead,	1,675	– 9¾	– 9¾	– 7¼	– 7¼	– – ¾	– – ¾	10
	Dyke and Moy,		1,044	– 5¼	– 4⅛	– 4⅝	– 5	– – ⅛	– – ¼	11
	Edinkillie,		1,032	– 7	– 7	– 3	– 3	– – ¼	– – ¼	12
	Elgin,		2,827	– 7½	– 8¼	– 6	– 6	– – ¾	– – ¾	13
		Elgin (part of), R. and P.,	6,458	– 7½	– 9¼	– 6	– 6	– – ½	– – ½	14
	Forres,		830	– 7¾	– 8½	– 3½	– 3½	– – ¼	– – ½	15
		Forres, R. and P.,	3,971	– 7¾	– 8½	– 5	– 5¾	– – ¼	– – ½	16
	Kinloss,		958	– 5	– 5	– 4½	– 4½	– – ½	– – ½	17
	Knockando,		1,712	– 6¼	– 6¼	– 4	– 4	– – ¼	– – ¼	18
	New Spynie,		542	– 6½	– 6¾	– 4¼	– 5	– – ¼	– – ¼	19
		Elgin (part of), R. and P.,	1,166	– 6½	– 6¾	– 6	– 6	–	–	20
	Rafford,		982	– 3¾	– 3	– 3¾	– 4	– – ⅛	– – ⅛	21
	Rothes, C.,		751	– 6¾	– 6	– 6¾	– 6⅛	– – ¾	– – ¾	22
		Rothes,	1,548	– 6¾	– 6	– 6¾	– 6⅛	– – ¾	– – ¾	23
	St Andrews Llanbryde, C.,		1,277	– 3½	– 2	– 5	– 2⅝	– – ¼	– – ¼	24
		Elgin (part of), R. and P.,	22	– 3½	– 2	– 6	– 5½	– – ¼	– – ¼	25
	Speymouth,		616	– 3½	– 3½	– 5½	– 5½	– – ¼	– – ¼	26
	Urquhart,		1,917	– 8¾	– 9	(f)– 5½	(f)– 5½	– – ¼	– – ¼	27
		Total,	43,471							
FIFE—										
Kirkcaldy,	Abbotshall, C.,		556	– 5½	– 5¼	– 1½	– ¾	–	–	28
		Kirkcaldy (part of), R. and P.,	6,378	– 5½	– 5¼	– 6	– 6⅛	–	–	29
Cupar,	Abdie,		754	– 3½	– 4	– 4	– 4	– – ¼	– – ¼	30
Dunfermline,	Aberdour,		1,955	– 2 9/16	– 2⅝	– 4⅛	– 4 3/16	–	–	31
	Anstruther Easter,	Parish wholly Burghal; Anstruther Easter (part of), R. & P.,	1,033	– 4	– 4	– 5	– 5	–	–	32
St Andrews,	Anstruther Wester,		82	– 2	– 2	– 5½	– 5½	– – ¼	– – ¼	33
		Anstruther Wester (part of), R. and P.,	538	– 2	– 2	– 5½	– 5½	– – ¼	– – ¼	34

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

* Estimated population, the Police Burgh of Grantown having been formed subsequent to the census of 1891.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 7 7/16	– 8 11/16	7·475	5·025	–	–	
2	– 11 7/16	– 8 5/8	7·475	5·025	–	–	(a) In the School District of Ensie the School Rate was 5d. on owners.
3	– 9½	– 9¾	7·475	5·025	–	–	
4	1 2	1 2	(b)7·475	(b)5·025	–	–	(b) *Cromdale Bridge Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers.
5	1 2	1 2	3·350	·900	1 –½	1 3	
6	1 3½	1 3½	7·475	5·025	–	–	
7	1 –½	1 –¾	7·475	5·025	–	–	
8	1 –½	1 –¾	3·350	·900	1 5	2 3	
9	1 5¾	1 5¾	(c)7·475	(c)5·025	–	–	(c) *Hopeman Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers.
10	1 5¾	1 5¾	7·475	5·025	– 9½	2 2½	*Hopeman Special Lighting District.*—Assessment of 1d. on owners and 1d. on occupiers.
11	– 10 7/10	– 9 3/8	7·475	5·025	–	–	
12	– 10¼	– 10¼	7·475	5·025	–	–	
13	1 2¼	1 3	(d)7·475	(d)5·025	–	–	(d) *Moy Croft Special Water District.*—Assessment of 8d. on owners and 8d. on occupiers.
14	1 2	1 2¾	–	–	– 9	2 10	*New Elgin Special Water District.*—Assessment of 3d. on owners and 3d. on occupiers.
15	– 11½	1 –½	7·475	5·025	–	–	*New Elgin Special Lighting and Scavenging District.*—Assessment of 1d. on owners and 1d. on occupiers.
16	1 1	1 2¾	–	–	– 6¼	2 1¼	
17	– 10	– 10	7·475	5·025	–	–	
18	– 10½	– 10½	(e)7·475	(e)5·025	–	–	(e) *Archiestown Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers.
19	– 11	1 –	7·475	5·025	–	–	
20	1 –½	1 –¾	–	–	– 9	2 10	
21	– 7⅝	– 7½	7·475	5·025	–	–	
22	1 2¼	1 –⅞	7·475	5·025	–	–	
23	1 2¼	1 –⅞	7·475	5·025	1 –½	– 9½	
24	– 8¾	– 4⅞	7·475	5·025	–	–	
25	– 9¾	– 7¾	–	–	– 9	2 10	
26	– 9¼	– 9¼	7·475	5·025	–	–	
27	1 2½	1 2¾	(g)7·475	(g)5·025	–	–	(f) In the School District of Garmouth the School Rate was 5½d. on owners and 6d. on occupiers. (g) *Garmouth and Kingston Special Water District.*—Assessment of 11d. on owners and 11d. on occupiers.
28	– 7	– 6	4·555	3·175	–	–	
29	– 11½	– 11 9/10	–	–	(h)– 9¼	(h)2 2¾	(h) *Vide* notes at Kirkcaldy Parish, page 267.
30	– 7¾	– 8¼	6·555	5·175	–	–	
31	– 6 11/16	– 6 13/16	(i)7·055	(i)5·675	–	–	(i) *Aberdour Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers.
32	– 9	– 9	–	–	1 11¼	2 11	*Aberdour Wester Special Drainage District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *Aberdour Easter Special Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers. *Aberdour Special Lighting District.*—Assessment of 1d. on owners and 1d. on occupiers. *Aberdour Special Scavenging District.*—Assessment of 2d. on owners and 2d. on occupiers.
33	– 7¾	– 7¾	5·755	4·375	–	–	
34	– 7¾	– 7¾	–	–	(j)1 2¼	1 6	(j) *Anstruther Wester Special Drainage District.*—Assessment of 8½d. per £ on owners.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
FIFE—*contd.*										
Kirkcaldy,	Auchterderran,	. . . .	2,236	– 3½	– 3½	– 3½	– 3½	– 1	– 1	1
		Lochgelly (part of),	3,958	– 3½	– 3½	(a)– 5	(a)– 5	– 1	– 1	2
Cupar,	Auchtermuchty,	. . . .	1,337	– 5⅛	– 5¼	– 4⅜	– 4½	– ⅜	– ⅜	3
		Auchtermuchty, R.,	665	– 5⅛	– 5¼	– 4⅜	– 4½	– ⅛	– ⅛	4
Kirkcaldy,	Auchtertool,	. . . .	721	– 1¼	– 1¼	– 2¼	– 2¼	– ¼	– ¼	5
Do.	Ballingry,	. . . .	2,056	– 3½	– 3½	– 7	– 7	–	–	6
		Lochgelly (part of),	175	– 3½	– 3½	(c)–5	(c)– 5	–	–	7
Cupar,	Balmerino,	. . . .	688	– 1½	– 1½	– 3	– 3	– ½	– ½	8
Dunfermline,	Beath, C.,	. . . .	4,049	– 2⅝	– 2½	– 6⅞	– 5 7/10	– 1 8/10	– 1 8/10	9
		Cowdenbeath,	4,249	– 2⅝	– 2½	– 6⅞	– 5 7/10	– 1	– 9/10	10
Kirkcaldy,	Burntisland, C.,	. . . .	1,181	– 2¼	– 2¼	– 3	– 3	– 1	– 1 3/10	11
		Burntisland, R. and P.,	4,993	– 2¼	– 2¼	– 2¾	– 2¾	– 1¼	– 1⅜	12
St Andrews,	Cameron,	. . . .	886	– 3½	– 4	(g)– 4	(g)– 4	–	–	13
Do.	Carnbee, C.,	. . . .	952	– 2½	– 1¼	(h)– 2¾	(h)– ⅜	– 8/64	–	14
Dunfermline,	Carnock,	. . . .	987	– 8	– 8	– 5¼	– 5¼	– ⅛	– ⅛	15
Cupar,	Ceres,	. . . .	1,677	– 4½	– 7	(j)– 2¾	(j)– 4¼	–	–	16
Do.	Collessie,	. . . .	895	– 2⅛	– 2¾	– 3¾	– 4⅜	– ⅛	– ⅛	17
		Ladybank,	1,198	– 2⅛	– 2¾	– 3¾	– 4⅜	– ⅛	– ⅛	18
St Andrews,	Crail,	. . . .	607	– 3½	– 4½	– 4½	– 4½	– ¼	– ¼	19
		Crail, R. and P.,	1,119	– 3½	– 4½	– 4½	– 4½	– ¼	– ¼	20
Cupar,	Creich,	. . . .	325	– 1	– ⅜	– 6⅜	– 9	– ⅜	– ½	21
Dunfermline,	Culross,	. . . .	717	– 3½	– 3½	– 3¼	– 3¼	– ¼	– ¼	22
		Culross, R. and P.,	379	– 3½	– 3½	– 3¼	– 3¼	– ¼	– ¼	23
Cupar,	Cults,	. . . .	620	– 5	– 5	– 3½	– 3½	– ⅛	– ⅛	24
		. . . .	2,261	– 5⅛	– 5⅛	(m)–1	(m)– 1	–	–	25
Do.	Cupar,	Cupar, R. and P.,	4,729	– 5⅛	– 5⅛	– 4⅜	– 4⅜	–	–	26
Do.	Dairsie,	. . . .	606	– 2¼	– 2¼	– 2¼	– 2¼	– ⅛	– ⅛	27
Dunfermline,	Dalgety,	. . . .	1,341	– 3	– 3	– 4½	– 4½	–	–	28
St Andrews,	Denino,	. . . .	277	– 2⅛	– 4	– 3¾	– 4	– ⅛	– ⅛	29
Cupar,	Dunbog,	. . . .	290	– ½	– 3/7	– 4 8/10	– 4	–	–	30

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 8	– 8	4·555	3·175	–	–	
2	– 9½	– 9½	4·140	2·590	1 1	1 10	(a) Rate in Lochgelly School District. In the remainder of the parish the School Rate was 3½d. on owners and 3½d. on occupiers.
3	– 9⅞	– 10⅛	6·555	5·175	–	–	
4	– 9⅝	– 9⅞	–	–	– 5¾	– 8	
5	– 3¾	– 3¾	(b) 4·555	(b) 3·175	–	–	(b) *Auchtertool Special Lighting District.*—Assessment of 2d. on owners and 2d. on occupiers.
6	– 10½	– 10½	4·555	3·175	–	–	
7	– 8½	– 8½	4·140	2·590	1 1	1 10	(c) Rate in Lochgelly School District. In the remainder of the parish the School Rate was 7d. on owners and 7d. on occupiers.
8	– 5	– 5	6·555	5·175	–	–	
9	– 10 11/16	– 9 11/16	(d) 7·055	(d) 5·675	–	–	(d) *Kelty Special Water District.*—Assessment of 1s. 3d. on owners and 1s. 3d. on occupiers. *Kelty Special Drainage District.*—Assessment of 3d. on owners and 3d. on occupiers. *Lassodie Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers.
10	– 10½	– 9 1/10	2·390	·840	(e) – 8	(e) 1 2½	(e) *Cowdenbeath Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers.
11	– 6¼	– 6¾	4·555	3·175	–	–	
12	– 6¼	– 6¾	–	–	(f) – 3	(f) 2 2¼	(f) *Kirkton Special Drainage District.*—Assessment of 10d. on owners.
13	– 7½	– 8	5·755	4·375	–	–	(g) In Largoward School District the School Rate was 7d. on owners and 3d. on occupiers.
14	– 5 21/64	– 1 17/20	5·755	4·375	–	–	(h) In Largoward School District the School Rate was 7d. on owners and 4 9/20 d. on occupiers.
15	1 1⅜	1 1⅜	(i) 7·055	(i) 5·675	–	–	(i) *Gowkhall Special Water District.*—Assessment of 2d. on owners and 2d. on occupiers.
16	– 7¼	– 11¼	6·555	5·175	–	–	(j) In the School District of Springfield the School Rate was 3½d. on owners and 3½d. on occupiers.
17	– 6	– 7¼	6·555	5·175	–	–	
18	– 6	– 7¼	2·390	·840	–	1 2	
19	– 8¼	– 9¼	5·755	4·375	–	–	
20	– 8¼	– 9¼	–	–	1 1½	1 6½	
21	– 7¾	– 9⅞	6·555	5·175	–	–	
22	– 7	– 7	(k) 7·055	(k) 5·675	–	–	(k) *Culross Special Water District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
23	– 7	– 7	–	–	1 3¼	1 3½	
24	– 8⅝	– 8⅝	(l) 6·555	(l) 5·175	–	–	(l) *Pitlessie Special Water District.*—Assessment of 9d. on owners and 9d. on occupiers.
25	– 6⅛	– 6⅛	6·555	5·175	–	–	(m) In the School District of Springfield the School Rate was 3½d. on owners and 3½d. on occupiers.
26	– 9½	– 9½	–	–	– 5⅛	(n) 1 10⅝	(n) Occupiers of premises other than dwelling-houses were assessed at 1s. 5⅝d. per £.
27	– 4⅞	– 4⅞	6·555	5·175	–	–	
28	– 7½	– 7½	(o) 7·055	(o) 5·675	–	–	(o) *Crossgates Old Special Water District.*—Assessment of 1s. on owners and 1s. on occupiers. *See* also Dunfermline Parish, page 267. *Crossgates Special Drainage District.*—Assessment of 6d. on owners and 6d. on occupiers. *See* also Dunfermline Parish, page 267.
29	– 6	– 8⅛	(p) 5·755	(p) 4·375	–	–	(p) *Denino Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers.
30	– 4⅛	– 4¾	6·555	5·175	–	–	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
FIFE—*contd.*										
Dunfermline,	Dunfermline,	. . . .	6,510	– 4⅜	– 4⅝	– 6⅞	– 7⅛	– 1	– 1	1
		Dunfermline, R. and P.,	22,157	– 4⅜	– 4⅝	5⅝	– 5⅝	– ¾	– ¾	2
Kirkcaldy,	Dysart,	. . . .	765	– 4⅛	– 4⅜	– 3⅜	– 3⅝	– 1⅛	– 1⅛	3
		Dysart, R. and P.,	3,022	– 4⅛	– 4⅜	– 3⅜	– 3⅝	– ⅝	– ¾	4
		Kirkcaldy (part of), R. and P.,	9,839	– 4⅛	– 4⅜	– 3⅜	– 3⅝	– ⅝	– ¾	5
St Andrews,	Elie,	. . . .	145	– 1⅝	– 1¾	– 3	– 3	–	–	6
		Elie,	723	– 1⅝	– 1¾	– 3	– 3	–	–	7
		Earlsferry, R.,	304	– 1⅝	– 1¾	– 3	– 3	–	–	8
Cupar,	Falkland,	. . . .	1,511	– 3⅜	– 3⅜	– 3⅜	– 3⅜	– ⅛	– ⅛	9
		Falkland, R.,	959	– 3⅜	– 3⅜	– 3⅜	– 3⅜	– ⅛	– ⅛	10
St Andrews,	Ferry-Port-on-Craig, C.,	. . . .	137	– 4½	– 4¼	– 4	– 4	– 1⅝	– 1⅞	11
		Tayport,	2,871	– 4½	– 4¼	– 4	– 4	– 1⅝	– 1	12
Cupar,	Flisk,	. . . .	248	– ¾	– 1	(e) – 5¼	(e) – 6	(f) – ⅛	(f) – $\frac{1}{12}$	13
St Andrews,	Forgan, C.,	. . . .	1,215	– 1	– ⅞	– 7	– 6$\frac{5}{12}$	– 1⅛	– $\frac{11}{12}$	14
		Newport,	2,548	– 1	– ⅞	– 7	– 6$\frac{5}{12}$	– 1⅛	– $\frac{11}{12}$	15
Dunfermline,	Inverkeithing, C.,	. . . .	1,267	– 2	– 2	– 2	– 2	–	–	16
		Inverkeithing, R. and P.,	1,676	– 2	– 2	– 2	– 2	– ½	– $\frac{7}{10}$	17
Cupar,	Kemback,	. . . .	794	– 3¼	– 3¼	– 4¼	– 4¼	– 1	– 1	18
Kirkcaldy,	Kennoway,	. . . .	1,458	– 4¼	– 5⅛	– 4⅝	– 4⅜	– 1⅛	– 1½	19
Cupar,	Kettle, C.,	. . . .	1,939	– 3	– 3⅛	– 3	– 3$\frac{1}{16}$	– ¾	– $\frac{9}{16}$	20
St Andrews,	Kilconquhar,	. . . .	1,642	– 3¼	– 3½	(h) – 4⅛	(h) – 4	– ⅛	– ⅛	21
Cupar,	Kilmany,	. . . .	588	– 2	– 2	– 3	– 3	– $\frac{1}{10}$	– $\frac{1}{10}$	22
St Andrews,	Kilrenny,	. . . .	279	– 4	– 4	– 6	– 6½	– ¼	– ¼	23
		Kilrenny, R. and P.,	2,610	– 4	– 4	– 6	– 6½	– ¼	– ¼	24
		Anstruther Easter (part of), R. and P.,	109	– 4	– 4	– 5	– 5	–	–	25
Kirkcaldy,	Kinghorn, C.,	. . . .	754	– 4¾	– 4¾	– 4½	– 4½	– ⅜	– ⅜	26
		Kinghorn, R. and P.,	2,036	– 4¾	– 4¾	– 4½	– 4½	– ⅜	– ⅜	27
		Kirkcaldy (part of), R. and P.,	1,047	– 4¾	– 4¾	– 6	– 6	–	–	28
Do.	Kinglassie,	. . . .	1,436	– 3½	– 3½	– 3½	– 3½	– ¼	– ¼	29
St Andrews,	Kingsbarns,	. . . .	731	– 1½	– 1½	– 3¾	– 3¾	– ¾	– ¾	30
Kirkcaldy,	Kirkcaldy, C.,	. . . .	103	– 3¼	– 3⅜	– 1½	– 1⅝	– ½	– ½	31
		Kirkcaldy (part of), R. and P.,	9,891	– 3¼	– 3⅜	– 6	– 6¼	–	–	32
St Andrews,	Largo,	. . . .	2,324	– 3	– 3¼	(n) – 2½	(n) – 2¾	– 1½	– 2	33
Kirkcaldy,	Leslie,	. . . .	1,709	– 5¾	– 6	– 5¾	– 6	–	–	34
		Leslie,	2,177	– 5¾	– 6	– 5¾	– 6	–	–	35

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 -¼	1 -¾	(a)7·055	(a)5·675	-	-	(a) *Crossgates Old Special Water District.*—Assessment of 1s. on owners and 1s. on occupiers. *See* also Dalgety Parish, page 265.
2	- 10½	- 11	-	-	- 5	2 7½	
3	- 8⅝	- 9½	4·555	3·175	-	-	*Crossgates New Special Water District.*—Assessment of 8d. on owners and 8d. on occupiers. *Crossgates Special Drainage District.*—Assessment of 6d. on owners and 6d. on occupiers. *See* also Dalgety Parish, page 265. *Limekilns and Charlestown Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers. *Limekilns Special Drainage District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *Limekilns and Charlestown Special Scavenging District.*—Assessment of 3d. on owners and 3d. on occupiers.
4	- 8⅛	- 8¾	-	-	(b)- 2	(b)2 1	(b) Includes Rates levied by Kirkcaldy and Dysart Water Commissioners.
5	- 8⅛	- 8¾	-	-	(c)- 9¼	(c)2 2⅜	(c) *Vide* note at Kirkcaldy Parish below.
6	- 4⅝	- 4¾	5·755	4·375	-	-	
7	- 4⅝	- 4¾	5·140	3·590	- 10	1 11	
8	- 4⅝	- 4¾	-	-	1 1	1 1	
9	- 6⅞	- 6⅞	(d)6·555	(d)5·175	-	-	(d) *Falkland Special Water District.*—Assessment of ¼d. on owners and ¼d. on occupiers.
10	- 6⅞	- 6⅞	-	-	- 3⅞	1 2⅞	*Freuchie Special Lighting and Scavenging District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
11	- 10¼	- 10⅛	5·755	4·375	-	-	
12	- 10¼	- 10⅛	2·390	·840	- 10	- 10	
13	- 6⅛	- 7 1/13	6·555	5·175	-	-	(e) In the School District of Dunbog the School Rate was 4½d. on owners and 4½d. on occupiers.
14	- 9⅛	- 8 5/24	5·755	4·375	-	-	(f) This rate was not levied in that portion of the parish situated in Dunbog Registration District.
15	- 9⅛	- 8 5/24	2·390	·840	- 6½	- 11½	
16	- 4	- 4	(g)7·055	(g)5·675	-	-	(g) *North Queensferry Special Water District.*—Assessment of 1½d. on owners and 1½d. on occupiers.
17	- 4½	- 4 7/10	-	-	- 6½	1 5¾	*North Queensferry Special Drainage District.*—Assessment of ½d. on owners and ½d. on occupiers.
18	- 8½	- 8½	6·555	5·175	-	-	*North Queensferry Special Lighting District.*—Assessment of ½d. on owners and ½d. on occupiers.
19	- 10	- 11	4·555	3·175	-	-	*North Queensferry Special Scavenging District.*—Assessment of ¾d. on owners and ¾d. on occupiers.
20	- 6¾	- 6¾	6·555	5·175	-	-	
21	- 7⅞	- 7⅞	(i)5·755	(i)4·375	-	-	(h) In Largoward School District the School Rate was 7¼d. on owners and 9¾d. on occupiers.
22	- 5 1/10	- 5 1/10	6·555	5·175	-	-	(i) *Colinsburgh Special Water and Drainage District.*—Assessment of 2d. on owners and 2d. on occupiers.
23	- 10¼	- 10¾	5·755	4·375	-	-	*Largoward Special Water District.*—Assessment of 8d. on owners and 8d. on occupiers.
24	- 10¼	- 10¾	-	-	- 6½	3 -½	*Colinsburgh Special Lighting District.*—Assessment of ¾d. on owners and ¾d. on occupiers.
25	- 9	- 9	-	-	1 11¼	2 11	
26	- 9⅝	- 9 17/20	4·555	3·175	-	-	
27	- 9⅝	- 9 17/20	-	-	- 9	1 9	
28	- 10¾	- 10¾	-	-	(j)- 9¼	(j)2 2¾	(j) *Vide* note at Kirkcaldy Parish below.
29	- 7¼	- 7¼	(k)4·555	(k)3·175	-	-	(k) *Kinglassie Special Water District.*—Assessment of 9d. on owners and 9d. on occupiers.
30	- 6	- 6	(l)5·755	(l)4·375	-	-	(l) *Kingsbarns Special Lighting District.*—Assessment of 1d. on owners and 1d. on occupiers.
31	- 5¼	- 5	4·555	3·175	-	-	
32	- 9¼	- 9⅝	-	-	(m)- 9¼	(m)2 2¾	(m) Includes Rates levied by Kirkcaldy and Dysart Water Commissioners. In the Parliamentary Burgh area beyond ancient Royalty the correspondingrates were 9½d. per £ on owners and 2s. 3d. per £ on occupiers.
33	- 7	- 8	(o) 5·755	(o) 4·375	-	-	(n) In Largoward School District the School Rate was 6½d. on owners and 7¾d. on occupiers.
34	- 11½	1 -	4·555	3·175	-	-	(o) *Upper Largo Special Water District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *Upper Largo Special Drainage District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *Lower Largo Special Water District.*—Assessment of 5½d. on owners and 5½d. on occupiers. *Lower Largo Special Drainage District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
35	- 11½	1 -	4·140	2·590	-	(p)-	(p) *Leslie Special Drainage District.*—Assessment of 3d. on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
FIFE—*contd.*										
St Andrews,	Leuchars, C.,		2,370	- 2 13/64	- 2½	- 2¼	- 2 7/16	- 25/64	- 21/32	1
Cupar,	Logie,		360	- 2	- 4	- 2½	- 2½	- ¼	- ¼	2
Kirkcaldy,	Markinch,		4,448	- 4	- 4½	- 5	- 5 5/12	-	-	3
		Markinch,	1,350	- 4	- 4½	- 5	- 5 5/12	-	-	4
Cupar,	Monimail,		769	- 2⅝	- 2⅝	- 4½	- 4½	- ¼	- ¼	5
Do.	Moonzie,		128	-	-	- 5	- 5	- ¼	- ¼	6
Do.	Newburgh,		346	- 6	- 7	- 3	- 3	- ½	- ½	7
		Newburgh, R.,	1,506	- 6	- 7	- 3	- 3	- ½	- ½	8
St Andrews,	Newburn, C.,		322	- 1½	- 1½	- 2	- ½	- ½	- ⅛	9
Do.	Pittenweem,†	Parish wholly Burghal—Pittenweem, R. and P.,	1,991	- 3	- 3	- 2	- 2	-	-	10
		Anstruther Wester (part of), R. and P.	-	- 3	- 3	- 2	- 2	-	-	11
Do.	St Andrews and St Leonards, C.,		1,902	- 2¾	- 2¾	- 2	- 1 4/15	- ½	- ⅜	12
		St Andrews R. and P.,	6,853	- 2¾	- 2¾	- 2¼	- 2 1/16	-	-	13
Do.	St Monance,		1,998	- 4	- 4	- 5	- 5	- ½	- ½	14
Dunfermline,	Saline,		760	- 3	- 3	- 2¾	- 2¾	- ½	- ½	15
Kirkcaldy,	Scoonie, C.,		695	- 4	- 3½	- 3¾	- 3⅛	- 9/16	- ⅛	16
		Leven,	3,998	- 4	- 3½	- 3¾	- 3⅛	- ⅛	- ⅛	17
Cupar,	Strathmiglo,		1,772	- 4½	- 4½	- 4	- 4	- ¼	- ¼	18
Dunfermline,	Torryburn,		1,032	- 3⅝	- 4	- 2½	- 2¾	- ⅛	- ⅛	19
Do.	Tulliallan,		2,177	- 8	- 8	- 5½	- 5½	- 5/16	- 5/16	20
Kirkcaldy,	Wemyss,		4,335	- 2½	- 2½	- 5	- 5	- ⅜	- ⅜	21
		Buckhaven,	6,199	- 2½	- 2½	- 5	- 5	- ⅜	- ⅜	22
		Total,	190,365							
FORFAR—										
Brechin,	Aberlemno,		926	- 3	- 4	- 4	- 5¼	- 13/100	- 7/50	23
Forfar,	Airlie,		741	- 1 3/10	- 1 3/10	- 4¾	- 4¾	- 1/10	- 1/10	24
Arbroath,	Arbirlot,		848	- 1¼	- 1¼	- 1¾	- 1¾	- 1¼	- 1¼	25
Do.	Arbroath and St. Vigeans,		2,432	- 7½	- 7½	- 3⅝	- 3⅝	-	-	26
		Arbroath, R. and P.,	22,821	- 7½	- 7½	- 7⅛	- 7⅛	-	-	27
Dundee,	Auchterhouse,		566	- 1¼	- 1¼	- 2½	- 2½	-	-	28

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

† This parish is wholly within the Royal Burgh of Pittenweem; but the Police Burgh area contains a population of 1,962 only; the remainder of the parish, although included here as burghal, is actually within the landward portion of the county for rating purposes.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 5	– 5 $\frac{12}{16}$	(a)5·755	(a)4·375	–	–	(a) *Guardbridge Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
2	– 4¾	– 6¾	6·555	5·175	–	–	
3	– 9	– 9¾	(b)4·555	(b)3·175	–	–	(b) *Coaltown of Balgonie Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
4	– 9	– 9¾	4·140	2·590	1 3	– 8	*Thornton Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
5	– 7⅜	– 7⅜	6·555	5·175	–	–	*Thornton Special Scavenging District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers.
6	– 5¼	– 5¼	6·555	5·175	–	–	*Coaltown of Balgonie Special Scavenging District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
7	– 9½	– 10½	6·555	5·175	–	–	*Milton of Balgonie Special Scavenging District.*—Assessment of 3¾*d.* on owners and 3¾*d.* on occupiers.
8	– 9½	– 10½	–	–	– 10½	1 5½	
9	– 3 $\frac{9}{16}$	– 2 $\frac{1}{8}$	5·755	4·375	–	–	
10	– 5	– 5	(c)5·755	(c)4·375	1 3½	1 10½	(c) In portion of parish outwith *Police* area only; *vide* footnote (†) to page 268.
11	– 5	– 5	–	–	1 2½	1 6	
12	– 5¼	– 4 $\frac{31}{100}$	5·755	4·375	–	–	
13	– 5	– 4 $\frac{13}{16}$	–	–	– 4¼	2 4¾	
14	– 9½	– 9½	(d)5·755	(d)4·375	–	–	(d) *St. Monance Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers. *St. Monance Special Water District.*—Assessment of 9½*d.* on owners and 9½*d.* on occupiers. *St. Monance Special Drainage District*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
15	– 6¼	– 6¼	(e)7·055	(e)5·675	–	–	(e) *Saline Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
16	– 7 $\frac{16}{16}$	– 6 $\frac{23}{40}$	4·555	3·175	–	–	
17	– 7⅞	– 6¾	2·390	·840	– 4	2 8	
18	– 8¾	– 8¾	(f)6·555	(f)5·175	–	–	(f) *Strathmiglo Special Lighting and Scavenging District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
19	– 6¼	– 6⅞	7·055	5·675	–	–	
20	1 1 $\frac{11}{12}$	1 1 $\frac{11}{12}$	(g)7·055	(g)5·675	–	–	(g) *Tulliallan Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Tulliallan Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Tulliallan Special Scavenging District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Tulliallan Special Lighting District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
21	– 7⅞	– 7⅞	(h)4·555	(h)3· 75	–		(h) *Wemyss Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *East Wemyss Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Innerleven Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
22	– 7⅞	– 7⅞	2·220	·840	(i)1 1½	2 –½	(i) *Buckhaven Special Drainage District.*—Assessment of 7*d.* per £ on owners. *Methil Drainage District.*—Assessment of 5*d.* per £ on owners. *Buckhaven Links Special Drainage District.*—Assessment of 2*d.* per £ on owners.
23	– 7 $\frac{13}{100}$	– 9 $\frac{29}{100}$	5·242	3·480	–	–	
24	– 6 $\frac{3}{20}$	– 6 $\frac{3}{20}$	7·242	5·480	–	–	
25	– 4¼	– 4¼	6·242	4·480	–	–	
26	– 11⅛	– 11⅛	6·242	4·480	–	–	
27	1 2⅝	1 2⅝	–	–	– 5 $\frac{3}{16}$	2 4 $\frac{11}{16}$	
28	– 3¾	– 3¾	8·242	6·480	–	–	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.*	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
FORFAR—*contd.*										
Arbroath,	Barry,	. . . .	562	– 3½	– 3¼	– 5	– 5	– ¼	– ¼	1
		Carnoustie (part of),	3,225	– 3½	– 3¼	– 5	– 5	– ¼	– ¼	2
Brechin,	Brechin, C.,	. . . .	1,498	– 6	– 5	– 3½	– 1½	– ¾	– ¾	3
		Brechin, R. & P.,	8,955	– 6	– 5	– 7	– 7	– ¾	– ¾	4
Do.	Caraldstone,	. . . .	198	– 2¼	– 2¾	– 5¼	– 6¼	– ¼	– ¼	5
Arbroath,	Carmyllie,	. . . .	1,083	– 5½	– 6	– 5	– 5	– ½	– ½	6
Forfar,	Cortachy,	. . . .	615	– 1¼	– 1¼	– 4¼	– 4¾	– ¼	– ¼	7
Brechin,	Craig,	. . . .	2,309	– 9	– 10½	– 8	– 10½	– ¼	– ¼	8
		Montrose (part of), R. and P.,	163	– 9	– 10½	– 8	– 10½	– ¼	– ¼	9
Do.	Dun,	. . . .	552	– 1⅓	– 1¼	– 1⅓	– ½	– ⅓	– ⅓	10
Dundee,	Dundee Combination, C.,	. . . .	2,488	– 6⅓	– 6 7/10	(c)– 2½	(c)– 1 19/10	–	–	11
		Dundee (part of), R. and P.,	153,308	– 6⅓	– 6 7/10	– 6 1/10	– 6 1/10	–	–	12
		Broughty Ferry (part of),	1,563	– 6⅓	– 6 7/10	– 4 9/10	– 4 19/10	–	–	13
Forfar,	Dunnichen,	. . . .	1,233	– 7	– 7	– 5	– 5	– 1¼	– 1¼	14
Brechin,	Edzell,	. . . .	700	– 3	– 2	– 3	– 2½	– ¼	– ¼	15
Forfar,	Essie and Nevay,	. . . .	553	– 5¼	– 9	– 2¾	– 3	– ⅓	– ¼	16
Brechin,	Farnell,	. . . .	627	– 2½	– 2½	– 3	– 3	– ¼	– ¼	17
Do.	Fearn,	. . . .	277	– 1	– 11/10	– 3¼	– 4 9/10	– 7/10	– 7/10	18
Forfar,	Forfar, C.,	. . . .	1,608	– 6	– 5½	– 2¾	– 1 7/10	– ¼	– ⅓	19
		Forfar, R. and P.,	12,057	– 6	– 5½	– 3¾	– 4 3/10	– ¼	– ⅓	20
Dundee,	Fowlis-Easter,	. . . .	283	– 4	– 4	– 4	– 4	– ½	– ½	21
Forfar,	Glamis,	. . . .	1,464	– 5½	– 6¼	– 3¼	– 3¼	– 1/10	– 1/10	22
Do.	Glenisla	. . . .	676	– 3	– 3	– 4	– 4	–	–	23
Arbroath,	Guthrie,	. . . .	267	– 2½	– 2½	– 3¼	– 3¼	– ⅓	– ⅓	24
Forfar,	Inverarity,	. . . .	926	– 1¼	– 1¼	– 3¼	– 3¼	– ⅓	– ⅓	25
Arbroath,	Inverkeillor,	. . . .	1,531	– 3	– 3	(g)– 2½	(g)– 2½	– ¼	– ¼	26
Dundee,	Kettins,	. . . .	722	–	–	– 3¼	– 3¼	–	–	27
Forfar,	Kingoldrum,	. . . .	368	– 2 7/10	– 2	– 4	– 4	– 7/10	– ¾	28
Brechin,	Kinnell, C.,	. . . .	653	– 2 7/10	– 1 8/10	– 4	– 2 11/20	– ⅓	– 1/20	29
Forfar,	Kinnettles,	. . . .	340	– 2½	– 2¾	– 2¼	– 2¼	– ¼	– ¼	30
Arbroath,	Kirkden,	. . . .	1,541	– 5½	– 5½	(h)– 2¾	(h)– 2¾	–	–	31
Forfar,	Kirriemuir,	. . . .	3,308	– 6⅝	– 6⅞	– 5	– 5¼	– ⅜	– ⅜	32
		Kirriemuir,	2,782	– 6⅝	– 6⅞	– 5	– 5¼	– ⅜	– ⅜	33
Brechin,	Lethnot,	. . . .	239	– 1¾	– 1⅓	– 3½	– 3½	– 5/16	– ⅓	34
Forfar,	Lintrathen,	. . . .	558	– 1¾	– 1¾	– 2¾	– 2¾	– ⅓	– ⅓	35
Brechin,	Lochlee,	. . . .	343	– 3	– 3	– 2½	– 2½	– 7/10	– 7/10	36
Do.	Logie-Pert, C.,	. . . .	979	– 5	– 3	– 6¼	– 3 7/10	– 9/16	– 9/40	37

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act. 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 8¾	– 8¾	6·242	4·480	–	–	
2	– 8¾	– 8¾	1·946	·560	(a)– 4¼	(a)1 1	(a) *Barry Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *Barry Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
3	– 10¼	– 7 1/10	5·242	3·480	–	–	
4	1 1¾	1 –⅜	–	–	1 1	2 –½	
5	– 7¾	– 9⅛	5·242	3·480	–	–	
6	– 11	– 11½	6·242	4·480	–	–	
7	– 5⅜	– 6⅛	7·242	5·480	–	–	
8	1 5¼	1 9¼	(b)5·242	(b)3·480	–	–	(b) *Ferryden Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Ferryden Special Scavenging District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Ferryden Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
9	1 5¼	1 9¼	–	–	– 4½	1 9½	
10	– 2 13/16	– 2 1/12	5·242	3·480	–	–	
11	– 9 8/10	– 8 13/20	8·242	6·480	–	–	(c) In the School District of Liff and Benvie the School Rate was 5*d.* on owners and 3¾*d.* on occupiers.
12	1 – 9/10	1 –⅝	–	–	– 1⅛	3 –⅜	
13	– 11 7/10	– 11 13/20	·769	·310	(d)–	1 8¼	(d) *Broughty Ferry Special Drainage District.*—Assessment of 2¾*d.* per £ on owners.
14	1 – 1¼	1 1¼	7·242	5·480	–	–	
15	– 6¼	– 4¾	(e)5·242	(e)3·480	–	–	(e) *Edzell Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Edzell Special Drainage District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers. *Edzell Special Lighting District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
16	– 8⅛	1 –¼	7·242	5·480	–	–	
17	– 5¾	– 5¾	5·242	3·480	–	–	
18	– 4 17/20	– 5⅝	5·242	3·480	–	–	
19	– 9	– 7⅞	7·242	5·480	–	–	
20	– 10	– 9 13/16	–	–	(f)–	(f)–	(f) The following rates were levied in the Burgh of Forfar during the financial year 1899–1900:— *For Water* (under the Forfar Water Act, 1878)— On Owners, ... 2*d.* per £. On Occupiers of Dwelling-houses, ... 1*s.* 2*d.* ,, On Occupiers of other Subjects, ... 1¾*d.* ,, *For Other Purposes*— General Owners, ... 5¾*d.* per £. Agricultural Owners, ... 1¼*d.* ,, General Occupiers, ... 1*s.* 0½*d.* ,, Agricultural Occupiers, ... 3¾*d.* ,, Agricultural subjects are, it appears, assessed at one-fourth of the rates on other subjects for Public Health and Public Library purposes, and at one-third of the rates on these other subjects for Roads and Bridges and Burgh General Assessment purposes.
21	– 8½	– 8½	8·242	6·480	–	–	
22	– 8⅝	9 9/14	7·242	5·480	–	–	
23	– 7	– 7	7·242	5·480	–	–	
24	– 5⅞	– 5⅞	6·242	4·480	–	–	
25	– 4⅝	– 4⅝	7·242	5·480	–	–	
26	– 5¾	– 5¾	6·242	4·480	–	–	(g) In the School District of Friockheim the School Rate was 2¾*d.* on owners and 2¾*d.* on occupiers.
27	– 3¼	– 3¼	8·242	6·480	–	–	
28	– 6⅞	– 6¾	7·242	5·480	–	–	
29	– 6¾	– 3 11/12	5·242	3·480	–	–	
30	– 5	– 5¼	7·242	5·480	–	–	
31	– 8¼	– 8¼	6·242	4·480	–	–	(h) In the School District of Friockheim the School Rate was 3¼*d.* on owners and 3¼*d.* on occupiers.
32	1 –	1 –½	7·242	5·480	–	–	
33	1 –	1 –½	2·446	1·060	1 7½	1 9½	
34	– 5 7/16	– 4¾	5·242	3·480	–	–	
35	– 4⅝	– 4⅝	7·242	5·480	–	–	
36	– 6⅛	– 6⅛	5·242	3·480	–	–	
37	–11 49/100	– 6 17/40	5·242	3·480	–	–	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
FORFAR—*cont'd.*										
Arbroath,	Lunan,		349	- 1 3/4	- 1 3/8	- 2 1/8	- 1 3/8	- 1/8	- 1/8	1
Dundee,	Lundie,		301	- 1 1/2	- 1 1/2	- 4	- 4	-	-	2
Do.	Mains and Strathmartin,		3,188	- 1 3/8	- 1 3/8	- 4	- 4	- 1/8	- 1/8	3
		Dundee (part of), R. and P.,	*810	- 1 3/8	- 1 3/8	- 6 1/2	- 6 1/2	- 1/8	- 1/8	4
Brechin,	Marytoun, C.,		270	- 1/2	-	- 2 1/8	- 1/8	-	-	5
Do.	Menmuir,		664	- 8	1 3	- 2 1/2	- 2 1/2	- - 1/2	- - 1/8	6
Dundee,	Monifieth,		1,024	- 3 7/16	- 3 9/16	- 4 11/16	- 4 13/16	- 1/8	- - 1/8	7
		Broughty Ferry (part of),	7,447	- 3 7/16	- 3 9/16	- 4 11/16	- 5 1/16	- 1/8	- 1/8	8
		Monifieth,	2,060	- 3 7/16	- 3 9/16	- 4 11/16	- 4 13/16	- 1/8	- 1/8	9
Do.	Monikie, C.,		1,328	- 2 1/4	- 1 3/4	- 8 1/4	- 2 21/16	- 1/8	- 1/8	10
Brechin,	Montrose, C.,		1,512	- 6 7/8	- 6 5/8	- 1 3/4	- 1 3/8	- 3/16	- 1/8	11
		Montrose (part of), R. and P.	12,916	- 6 7/8	- 6 5/8	- 6 1/2	- 6 3/8	- 3/16	- 1/8	12
Dundee,	Murroes, C.,		905	- 1 3/8	- 1/2	- 3	- 1 3/8	- 3/16	- 3/16	13
Forfar,	Newtyle,		833	- 2 1/8	- 2 1/2	- 2 1/2	- 2 1/2	-	-	14
Brechin,	Oathlaw,		399	(e)-	-	- 2 1/4	- 2 7/10	- 1/8	- 1/10	15
Arbroath,	Panbride,		832	- 3 1/2	- 3 1/2	- 2	- 2	-	-	16
		Carnoustie (part of),	909	- 3 1/2	- 3 1/2	- 2	- 2	-	-	17
Forfar,	Rescobie,		660	- 2 1/2	- 2 3/4	- 1 3/4	- 1 1/8	- 1/8	- 1/4	18
Do.	Ruthven,		188	- 3	- 3	- 2 1/4	- 2 1/4	- 1/4	- 1/4	19
Brechin,	Stracathro,		505	- 2 1/8	- 1/2	- 3 1/2	- 2 5/8	-	-	20
Do.	Tannadice,		1,117	- 1 3/4	- 2	- 2	- 2 1/8	- 1/10	- 1/10	21
Dundee,	Tealing,		630	- 2 1/8	- 2 1/8	- 4 1/2	- 4 1/2	- 1/2	- 1/2	22
		Total,	277,735							
HADDINGTON—										
Western,	Aberlady,		1,063	- 2	- 2	- 1 1/4	- 1 1/4	- 1/8	- 1/8	23
Do.	Athelstaneford,		741	- 1 3/4	- 1 1/2	- 2 1/9	- 2 7/8	- 1/8	- 1/8	24
Do.	Bolton,		271	- 2	- 2	- 4 1/2	- 6	- 1/4	- 1/4	25
Do.	Dirleton, C.,		1,445	- 1 3/8	- 7/10	- 4	- 2 9/10	-	-	26
Eastern,	Dunbar, C.,		1,649	- 4 1/4	- 3 3/8	- 4 1/4	- 3 9/10	- 7/10	- 33/50	27
		Dunbar, R.,	3,561	- 4 1/4	- 3 3/8	- 2 1/8	- 2 9/10	- 7/10	- 33/50	28
Western,	Garvald,		600	- 3	- 2 1/2	- 2 3/4	- 2 1/2	- 1/4	- 1/8	29
Do.	Gladsmuir, C.,		1,604	- 3 1/2	- 1 7/40	- 5 3/4	- 4 3/40	- 1/4	- 7/25	30
Do.	Haddington, C.,		1,445	- 4	- 2 9/10	- 2 1/4	- 1 11/16	- 1/2	- 3/8	31
		Haddington, R.,	3,771	- 4	2 9/10	- 6	- 5 3/4	- 1/2	- 3/8	32

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896 in such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

* As extended under the Dundee Extension and Improvement Act, 1892.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 4	– 3	6·242	4·480	–	–	
2	– 5½	– 5½	8·242	6·480	–	–	
3	– 5 13/16	– 5 13/16	(a) 242	(a)6·480	–	–	(a) *Downfield Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
4	– 8 1/24	– 8 1/24	–	–	– 1⅛	3 –⅜	*Downfield Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
5	– 2⅝	– –⅛	5·242	3·480	–	–	
6	– 11	1 6	5·242	3·480	–	–	
7	– 8¼	– 8¼	8·242	6·480	–	–	
8	– 8½	– 8¾	·769	·310	(b)–	1 8¼	(b) *Broughty Ferry Special Drainage District.*—Assessment of 2¾*d.* per £ on owners. *Barnhill Special Drainage District.*—Assessment of 5¾*d.* on owners.
9	– 8¼	– 8¼	1·866	·480	(c)– 7	(c)1 –½	(c) Rates on houses, shops, &c. The corresponding rates on railways, lands, &c., were 7 7/16*d.* on owners and 1*s.* 0 15/16*d.* on occupiers.
10	– 5 7/10	– 4⅜	8·242	6·480	–	–	
11	– 8 13/16	– 8⅛	5·242	3·480	–	–	
12	1 1 9/16	1 1⅛	–	–	– 4½	1 9½	
13	– 4¾	– 2¼	8·242	6·480	–	–	
14	– 5	– 5	(d)7·242	(d)5·480	–	–	(d) *Newtyle Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Newtyle Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
15	– 2⅜	– 2⅛	5·242	3·480	–	–	(e) No assessment for Poor for year 1899-1900.
16	– 5½	– 5½	6·242	4·480	–	–	
17	– 5½	– 5½	1·946	·560	(f)– 4¼	(f)1 1	(f) *Panbride Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers.
18	– 4 8/12	– 4⅛	7·242	5·480	–	–	*Panbride Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
19	– 5½	– 5½	7·242	5·480	–	–	
20	– 5⅝	– 3⅛	5·242	3·480	–	–	
21	– 3 17/40	– 4 9/40	5·242	3·480	–	–	
22	– 7⅛	– 7⅛	8·242	6·480	–	–	
23	– 3⅜	– 3⅜	(g)9·416	(g)7·334	–	–	(g) *Aberlady Special Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Aberlady Special Water District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
24	– 4⅜	– 4⅛	(h)9·416	(h)7·334	–	–	(h) *Athelstaneford Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers.
25	– 6¾	– 8¼	9·416	7·334	–	–	
26	– 5⅜	– 3⅜	(i)9·416	(i)7·334	–	–	(i) *Gullane Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
27	– 9 9/20	– 7 37/200	7·750	5·251	–	–	*Gullane Special Drainage District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
28	– 7 9/20	– 6 37/200	–	–	– 4½	3 5½	In North Berwick Special *Police* District of the parish the corresponding Rates were 10·166*d.* on owners and 7·125*d.* on occupiers.
29	– 6	– 5½	(j)9·416	(j)7·334	–	–	(j) *Garvald Special Water District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers.
30	– 9½	– 5 121/200	9·791	7·417	–	–	
31	– 6¾	– 4 17/20	(k)9·416	(k)7·334	–	–	(k) *Haddington Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
32	– 10½	– 9 1/40	–	–	(l)1 –	(l)2 –	(l) Drainage District No. 1.—Assessment of ½*d.* on owners, and ½*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
HADDINGTON—*continued.*										
Western,	Humbie,		791	– 1½	– 1⅜	– 4½	– 4⅜	– ¼	– ¼	1
Eastern,	Innerwick,		761	– 1¼	– 1⅜	– 2¼	– 2⅜	– ⅛	– ⅛	2
Western,	Morham,		199	– 2½	– 2½	– 5	– 5	– ¼	– ¼	3
Eastern,	North Berwick, C.,		426	– 3	– 2½	– 3½	– 3	– ¼	– ¼	4
		North Berwick, R.,	2,612	– 3	– 2½	– 3½	– 3	– ¼	– ¼	5
Do.	Oldhamstocks,		443	– 2	– 2½	– 3⅞	– 4⅝	– ¼	– ¼	6
Western,	Ormiston,		1,178	– 3½	– 3½	– 5	– 5	– ⅛	– ⅛	7
Do.	Pencaitland,		1,125	– 3½	– 3⅜	– 3½	– 3⅜	– 5/16	– ⅜	8
Eastern,	Prestonkirk,		937	– 3¾	– 3¾	– 3¼	– 3¼	– ¼	– ¼	9
		East Linton,	865	– 3¾	– 3¾	– 3¼	– 3¼	– ⅛	– ⅛	10
Western,	Prestonpans,		1,053	– 6¼	– 6	– 2½	– 2½	–	–	11
		Prestonpans,	1,606	– 6¼	– 6	– 2½	– 2½	–	–	12
Do.	Salton,		495	– 3¼	– 4	– 5¼	– 6¼	– ¼	– ¼	13
Eastern,	Spott,		475	– 2½	– 2¼	– 4½	– 4¼	–	–	14
Do.	Stenton,		556	– 1¾	– 1	– 8	– 8	– ¼	– ¼	15
Western,	Tranent, C.,		1,503	– 6¾	– 4 27/40	– 3¾	– 2 9/10	– ¼	– ⅛	16
		Tranent,	2,389	– 6¾	– 4 27/40	– 3¾	– 2 9/10	–	–	17
		Cockenzie,	1,578	– 6¾	– 4 27/40	– 3¾	– 2 9/10	–	–	18
Eastern,	Whitekirk,		933	– 2¼	– 1	– 4¾	– 5½	–	–	19
Do.	Whittinghame,		586	– 1¾	– 1⅝	– 2¾	– 2⅛	– ⅛	– ⅛	20
Western,	Yester,		716	– 2	– 2	– 4	– 4	–	–	21
		Total,	37,377							
INVERNESS—										
Badenoch,	Abernethy,		1,354	– 8	– 8	– 5	– 5	– 1¼	– 1¼	22
Do.	Alvie,		656	– 5	– 5	(i) – 4	(i) – 4	– ¼	– ¼	23
Inverness,	Ardersier,		1,914	1 3	1 3	– 5	– 5	– ¼	– ¼	24
Lochaber,	Arisaig and Moidart,		1,602	1 6	1 6	(j) – 4	(j) – 4	– ⅜	– ⅜	25
South Uist,	Barra,		2,365	3 –	3 –	– 4	– 4	– 1	– 1	26
Aird,	Boleskine and Abertarff,		1,438	– 7½	– 7½	(k) – 2½	(k) – 2½	–	–	27
Skye,	Bracadale,		920	1 2 14/25	1 5⅜	– 5 7/40	– 4 3/40	– 1 1/100	– 1¾	28
Inverness,	Croy,		1,225	– 6	– 6	– 4¼	– 4¼	– ⅛	– ⅛	29
Do.	Daviot,		1,106	– 4¾	– 5¼	– 4	– 4	–	–	30
Do.	Dores,		923	– 8	– 8	– 6	– 6	– ¼	– ¼	31
Skye,	Duirnish,		3,933	2 2	2 3	– 9½	– 10	– ½	1 –	32

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C. there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such Parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 6¼	- 6¾	9·416	7·334	-	-	
2	- 3⅝	- 4¼	7·750	5·251	-	-	
3	- 7¾	- 7¾	9·416	7·334	-	-	
4	- 6¾	- 5¾	(a)7·750	(a)5·251	-	-	(a) *North Berwick Special Water District.*—Assessment of 10*d.* on owners and 10*d.* on occupiers.
5	- 6¾	- 5¾	-	-	1 1	2 6½	In North Berwick Special *Police* District of the parish the corresponding Rates were 8·500*d.* on owners and 5·042*d.* on occupiers.
6	- 6¼	- 7⅜	7·750	5·251	-	-	
7	- 8⅝	- 8⅝	(b)9·791	(b)7·417	-	-	(b) *Ormiston Special Drainage District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers. *Ormiston Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *Ormiston Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
8	- 7 5/16	- 7⅛	(c)9·791	(c)7·417	-	-	(c) *Pencaitland Special Lighting District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
9	- 7¼	- 7¼	7·750	5·251	-	-	
10	- 7⅛	- 7⅛	7·333	5·083	- 8½	1 1	
11	- 8¾	- 8½	9·791	7·417	-	-	
12	- 8¾	- 8½	9·208	6·875	1 1½	1 4½	
13	- 8¾	- 10½	9·416	7·334	-	-	
14	- 6¼	- 6½	7·750	5·251	-	-	
15	- 10	- 9¼	(d)7·750	(d)5·251	-	-	(d) *Stenton Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *See* also note at Whittinghame Parish below. *Stenton Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
16	- 10¾	- 8 1/40	(e)9·791	(e)7·417	-	-	(e) *Meadowmill Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
17	- 10½	- 7 23/40	9·208	6·875	- 11	1 8	*Elphinstone Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
18	- 10½	- 7 23/40	9·208	6·875	- 7½	1 6½	*Elphinstone Special Lighting District.*—Assessment of 2¼*d.* on owners and 2¼*d* on occupiers.
19	- 7	- 6½	7·750	5·251	-	-	*Elphinstone Special Drainage District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
20	- 4 9/16	- 3¾	(f)7·750	(f)5·251	-	-	(f) *Stenton Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *See* also note at Stenton Parish above.
21	- 6	- 6	(g)9·416	(g)7·334	-	-	(g) *Gifford Special Water District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Gifford Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
22	1 2¼	1 2¼	(h)8·727	(h)4·775	-	-	(h) *Nethy Bridge Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers.
23	- 9¼	- 9¼	8·727	4·775	-	-	(i) In the School District of Insh the School Rate was 1½*d.* on owners and 1½*d.* on occupiers.
24	1 8¼	1 8¼	10·677	6·725	-	-	
25	1 10⅜	1 10⅜	7·927	3·975	-	-	(j) In the School District of Acharacle the School Rate was 6*d.* on owners and 6*d.* on occupiers.
26	3 5	3 5	17·177	13·225	-	-	
27	- 10	- 10	10·667	6·715	-	-	(k) In the School District of Glengarry the School Rate was 3*d.* on owners and 3*d.* on occupiers.
28	1 8 149/400	1 11 17/40	10·427	6·475	-	-	
29	- 10⅜	- 10⅜	10·677	6·725	-	-	
30	- 8¾	- 9¼	10·677	6·725	-	-	
31	1 2¼	1 2¼	10·677	6·725	-	-	
32	3 -	3 2	10·427	6·475	-	-	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
INVERNESS—*contd.*										
Badenoch,	Duthil,		2,431	- 6½	- 6½	- 6½	- 6½	- ¼	- ¼	1
Lochaber,	Glenelg,		1,503	1 2	1 2	(b)- 8	(b)- 8	-		2
Harris,	Harris,		5,024	2 6	2 6	- 11	- 11	- 1½	- 1½	3
Inverness,	Inverness, C.,		4,883	- 7	- 7⅜	- 5¾	- 5¾	-	-	4
		Inverness, R. and P.,	19,303	- 7	- 7⅜	- 8¾	- 8¾	-	-	5
Lochaber,	Kilmallie,		1,753	- 6¾	- 7¼	- 4	- 4¼	-	-	6
		Fort-William,	1,870	- 6¾	- 7¼	- 4	- 4¼	-	-	7
Do.	Kilmonivaig,		2,205	- 3	- 3¼	(f)- 3¼	(f)- 3½	-	-	8
Aird,	Kilmorack,		2,093	- 11½	1 -½	- 4½	- 5	- ¼	- 8/25	9
Skye,	Kilmuir,		2,394	1 10	1 10	- 9	- 9	- 1	- 1	10
Aird,	Kiltarlity, C.,		1,922	- 11½	- 8⅝	- 3⅛	- 3	- ⅛	- ⅛	11
Badenoch,	Kingussie,		1,201	- 6	- 6	(i)- 3	(i)- 3	-	-	12
		Kingussie,	740	- 6	- 6	- 3	- 3	-	-	13
Aird,	Kirkhill,		1,307	- 9	- 10	- 3	- 4	- ½	- ½	14
Badenoch,	Laggan,		857	- 5½	- 5½	- 2½	- 2½	- ½	- ½	15
Do.	Moy,		730	- 3½	- 3½	- 2¼	- 2¼	- ¼	- ¼	16
Inverness,	Petty,		1,298	- 7½	- 7½	- 4	- 4	- ⅛	- ⅛	17
Skye,	Portree,		3,176	1 1	1 1	- 8	- 8	- 1	- 1	18
Do.	Sleat,		1,843	2 2	2 6	- 6	- 7	- ¾	- ¾	19
Lochaber,	Small Isles,		436	- 10	- 10	- 4	- 4	- ¼	- ¼	20
Skye,	Snizort,		1,908	1 5¼	1 5¼	(m)- 10¾	(m)- 10¾	- ¾	- ¾	21
Do.	Strath,		2,399	2 1	2 4	- 8½	10	- ¾	- ¾	22
North Uist,	Uist, North,		4,187	2 2	2 2	- 10	10	- 2	- 2	23
South Uist	Uist, South,		5,821	3 6	3 6	- 8	- 8	- ½	- ½	24
Aird,	Urquhart,		2,040	- 11⅛	1 -	- 4	- 4	- ½	- ½	25
		Total,	90,760							
KINCARDINE—										
St Cyrus,	Arbuthnot,		795	- 2	- 2	- 3¼	- 3¼	- ⅛	- ⅛	26
Lower Deeside,	Banchory-Devenick,		1,981	- 4¼	- 5½	- 4 3/16	- 3⅝	- ⅛	- 1/16	27
Upper Do.	Banchory-Ternan,		1,793	- 2⅝	- 2⅝	- 4¼	- 4¼	- ⅛	- ⅛	28
		Banchory,	1,400	- 2⅝	- 2⅝	- 4¼	- 4¼	- ⅛	- ⅛	29
St Cyrus,	Benholm,		1,552	- 4	- 4	- 5¼	- 5¼	- ¾	- ¾	30

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 1¼	1 1¼	(a)8·727	(a)4·775	–	–	(a) *Carrbridge Special Water District.* — Assessment of 4¼*d.* on owners and 4¼*d.* on occupiers. *Boat of Garten Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
2	1 10	1 10	7·927	3·975	–	–	(b) In the School District of Glengarry the School Rate was 3*d.* on owners and 3*d.* on occupiers.
3	3 6½	3 6½	(c)14·552	(c)10·600	–	–	(c) *Tarbert Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
4	1 –¾	1 1⅛	(d)10·677	(d)6·725	–	–	(d) *Culcabock Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
5	1 3¾	1 4⅛	–	–	– 8¾	1 8¾	
6	– 10¾	– 11½	(e)7·927	(e)3·975	–	–	(e) *Corpach Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
7	– 10¾	– 11½	4·052	·100	– 6	2 7½	
8	– 6¼	– 6¾	(g)7·927	(g)3·975	–	–	(f) In the School District of Glengarry the School Rate was 3*d.* on owners and 3*d.* on occupiers. (g) *Spean Bridge Special Water District.* — Assessment of 4¾*d.* on owners and 4¾*d.* on occupiers.
9	1 4¼	1 5 11/16	(h)10·667	(h)6·715	–	–	(h) *Beauly Special Water District.*—Assessment of 2⅜*d.* on owners and 2⅜*d.* on occupiers.
10	2 8	2 8	10·427	6·475	–	–	*Beauly Special Drainage District.*—Assessment of 2⅜*d.* on owners and 2⅜*d.* on occupiers.
11	1 2 13/16	– 11 13/24	10·667	6·715	–	–	
12	– 9	– 9	(j)8·727	(j)4·775	–	–	(i) In the School District of Insh the School Rate was 1½*d.* on owners and 1½*d.* on occupiers. (j) *Newtonmore Special Water District.* — Assessment of 9½*d.* on owners and 9½*d.* on occupiers.
13	– 9	– 9	4·052	·100	(k)– 5½	1 4	(k) *West Terrace Special Drainage District.*—Assessment of 3*d.* on owners.
14	1 –½	1 2½	10·667	6·715	–	–	
15	– 8½	– 8½	8·727	4·775	–	–	
16	– 6	– 6	8·727	4·775	–	–	
17	– 11¾	– 11¾	10·677	6·725	–	–	
18	1 10	1 10	(l)10·427	(l)6·475	–	–	(l) *Portree Special Water District.* — Assessment of 3¾*d.* on owners and 3¾*d.* on occupiers.
19	2 8¾	3 1¾	10·427	6·475	–	–	*Portree Special Drainage District.* — Assessment of ¼*d.* on owners and ¼*d.* on occupiers.
20	1 2¼	1 2¼	7·927	3·975	–	–	*Portree Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
21	2 4¾	2 4¾	10·427	6·475	–	–	(m) In the School District of Stenscholl the School Rate was 9*d.* on owners and 9*d.* on occupiers.
22	2 10¼	3 2¾	10·427	6·475	–	–	
23	3 2	3 2	(n)14·552	(n)10·600	–	–	(n) *Lochmaddy Special Water District.* — Assessment of 1*s.* 2*d.* on owners and 1*s.* 2*d.* on occupiers.
24	4 2½	4 2½	17·177	13·225	–	–	
25	1 3⅝	1 4½	10·817	6·865	–	–	
26	– 5 5/12	– 5 5/12	4·410	2·904	–	–	
27	– 8 29/48	– 9 9/40	6·410	4·904	–	–	
28	– 7	– 7	5·910	4·404	–	–	
29	– 7	– 7	5·410	3·904	– 4½	1 –¼	
30	– 10	– 10	(o)4·410	(o)2·904	–	–	(o) *Johnshaven Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Johnshaven Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
KINCARDINE—*continued.*										
St. Cyrus,	Bervie, †	Parish wholly burghal—Inverbervie, R. & P.	2,387	– 7¾	– 7¾	– 5	– 5	– 1⅝	– 1⅝	1
Stonehaven,	Dunnottar,		793	– 3⅞	– 4⅜	– 6½	– 7⅛	–	–	2
		Stonehaven (part of),	1,946	– 3⅞	– 4⅜	– 6½	– 7⅛	–	–	3
Upper Deeside,	Durris,		918	– 1½	– 1½	– 4	– 4	– –⅐	– –⅐	4
Laurencekirk,	Fettercairn, C.,		1,421	– 3	– 1⅛	– 4¾	– 3 1/16	– –¼	– –7/16	5
Stonehaven,	Fetteresso,		2,973	– 2¼	– 2⅜	– 4¼	– 4¼	–	–	6
		Stonehaven (part of),	2,554	– 2¼	– 2⅜	– 4¼	– 4¼	–	–	7
Laurencekirk,	Fordoun,		2,004	– 2½	– 2¾	– 4¼	– 4½	– –¼	– –¼	8
St Cyrus,	Garvock,		415	– 1⅛	– 1¾	– 4	– 6	– –⅛	– –¼	9
Stonehaven,	Glenbervie,		887	– 1½	– 1½	(f)– 3½	(f)– 3½	– –⅛	– –⅛	10
Do.	Kinneff,		907	– 4½	– 4½	– 4½	– 4½	–	–	11
Laurencekirk,	Laurencekirk,		508	– 3¾	– 4	– 3¾	– 4	– 1¼	– 1¼	12
		Laurencekirk,	1,426	– 3¾	– 4	– 3¾	– 4	– 1¼	– 1¼	13
Lower Deeside,	Maryculter,		1,030	– 3 3/16	– 3 13/16	– 5⅛	– 7⅛	– –¾	– –¾	14
Laurencekirk,	Marykirk, C.,		1,307	– 2⅛	– –⅞	– 4½	– 2¾	– –⅛	– –3/16	15
Lower Deeside,	Nigg,		1,572	– 2¼	– 2¼	– 4	– 4	– –1/16	– –1/16	16
St Cyrus,	St Cyrus, C.,		1,327	– 2 1/16	– 1⅛	– 3⅝	– 2⅛	– –1/16	– –1/16	17
Upper Deeside,	Strachan,		655	– 5¼	– 6½	– 4¾	– 5¾	– –¼	– –¼	18
		Total,	32,551							
KINROSS—										
(County not divided into Districts)	Cleish,		539	– 1¾	– 2¼	– 3¾	– 5	–	–	19
	Fossoway,		1,053	– 2	– 2	(h)– 2½	(h)– 2½	–	–	20
	Kinross, C.,		483	– 3	– 2¼	– 2 3/16	– 1⅝	– –⅜	– –⅝	21
		Kinross,	1,902	– 3	– 2¼	– 2 3/16	– 1⅝	– –⅜	– –⅝	22
	Orwell, C.,		1,852	– 2 1/16	– 1 7/16	– 1¾	– 1	–	–	23
	Portmoak,		844	– 2¾	– 4	– 2¾	– 3½	–	–	24
		Total,	6,673							
KIRKCUDBRIGHT										
Western,	Anwoth,		394	– 4	– 4⅛	– 4	– 4⅛	– –¼	– –¼	25
		Gatehouse (part of),	330	– 4	– 4⅛	– 4	– 4⅛	– –¼	– –¼	26
Northern,	Balmaclellan,		745	– 3½	– 4	(l)– 5¾	(l)– 7½	–	–	27
Southern,	Balmaghie,		839	– 3	– 3	– 4½	– 4½	– –¼	– –¼	28
Do.	Borgue,		1,121	– 3	– 2½	– 2½	– 2½	–	–	29
Do.	Buittle,		960	– 2½	– 1⅜	– 2⅝	– 2⅝	– –⅛	– –⅛	30

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such Parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

† This parish is wholly within the area of the Royal Burgh of Inverbervie, but the Police Burgh area contains a population of 1,195 only; the remainder of the parish, although included here as burghal, is actually within the landward portion of the county for rating purposes.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owner .	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 2⅜	1 2⅜	(a)4·410	(a)2·904	– 5¾	1 4¼	(a) In portion of parish outwith Police area only (*see* footnote (†) to page 278).
2	– 10⅜	– 11½	4·223	2·717	–	–	*Gourdon Special Water District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers. *Gourdon Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
3	– 10⅜	– 11½	3·785	2·279	(b)– 1	(b)– 7	(b) *Dunnottar Special Water Supply District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers; Special Sewerage District, 3½*d.* on owners.
4	– 5 9/16	– 5 9/16	5·910	4·404	–	–	
5	– 8	– 4 7/16	(c)4·942	(c)3·436	–	–	(c) *Fettercairn Special Water District.*—Assessment of 2⅝*d.* on owners and 2⅝*d.* on occupiers.
6	– 6½	– 6⅝	4·223	2·717	–	–	*Fettercairn Special Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
7	– 6½	– 6⅝	3·785	2·279	(d)– 1	(d)– 7	(d) *Fettercsso Special Water Supply District.*—Assessment of 3½*d.* on owners and 4¼*d.* on occupiers; Special Sewerage District, 1½*d.* on owners and 1½*d.* on occupiers.
8	– 7	– 7½	(e)4·942	(e)3·436	–	–	(e) *Laurencekirk (Auchinblae) Special Lighting and Scavenging District.*—Assessment of 2⅝*d.* on owners and 2⅝*d.* on occupiers.
9	– 5½	– 8	4·410	2·904	–	–	
10	– 5⅛	– 5⅛	4·223	2·717	–	–	(f) In the School District of Fettercsso and Richarton the School Rate was 4¼*d.* on owners and 4¼*d.* on occupiers.
11	– 9	– 9	4·223	2·717	–	–	
12	– 8¾	– 9¼	4·942	3·436	–	–	
13	– 8¾	– 9¼	1·910	·404	– 8½	– 10½	
14	– 9 7/16	– 11 17/16	6·410	4·904	–	–	
15	– 6¾	– 3 11/16	4·942	3·436	–	–	
16	– 6 7/16	– 6 7/16	6·410	4·904	–	–	
17	– 5 17/48	– 3 19/50	(g)4·410	(g)2·904	–	–	(g) *St. Cyrus Special Water District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers.
18	– 10¼	1 –½	5·910	4·404	–	–	
19	– 5½	– 7¼	6·250	4·750	–	–	
20	– 4½	– 4½	6·250	4·750	–	–	(h) In the School District of Blairingone the School Rate was 3½*d.* on owners and 3½*d.* on occupiers.
21	– 5¾	– 4½	6·250	4·750	–	–	
22	– 5¾	– 4½	2·550	1·050	(i)– 2½	1 10½	(i) *Northern Special Drainage District.*—Assessment of 4½*d.* on owners. *Southern Special Drainage District.*—Assessment of 5½*d.* on owners.
23	– 3 13/16	– 2 7/16	(j)6·250	(j)4·750	–	–	(j) *Milnathort Special Water District.*—Assessment of 10*d.* on owners and 1*s.* 1½*d.* on occupiers.
24	– 5½	– 7½	6·250	4·750	–	–	
25	– 8¼	– 8½	6·875	5·813	–	–	
26	– 8¼	– 8½	6·781	5·718	–	(k)– 4	(k) *Gatehouse Special Water District.*—Assessment of 1*s.* 6*d.* per £ on occupiers.
27	– 9¼	– 11½	5·625	4·563	–	–	(l) In the School District of Corsock the School Rate was 3½*d.* on owners and 5½*d.* on occupiers.
28	– 7¾	– 7¾	5·625	4·563	–	–	
29	– 5½	– 5	5·625	4·563	–	–	
30	– 4⅞	– 4⅛	5·625	4·563	–	–	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
KIRKCUDBRIGHT —*contd.*										
Northern,	Carsphairn,		394	– 1	– 1	– 1 2/4	– 1 2/4	– –1/8	– –1/8	1
Eastern,	Colvend,		1,127	– 3 1/2	– 3 3/4	– 5	– 5 1/4	– –1/4	– –1/4	2
Southern,	Crossmichael,		1,248	– 3	– 3	– 4	– 4 1/2	– –9/16	– 1 1/16	3
		Castle-Douglas (part of),	100	– 3	– 3	– 4	– 4 1/2	– –9/16	– 1 1/16	4
Northern,	Dalry,		925	– 4 1/4	– 4 1/2	– 4 1/4	– 4 1/2	–	–	5
Western,	Girthon,		458	– 6 1/4	– 7 1/2	– 3	– 3 3/4	– –1/4	– –1/4	6
		Gatehouse (part of),	896	– 6 1/4	– 7 1/2	– 3	– 3 3/4	– –1/4	– –1/4	7
Northern,	Kells,		540	– 3 5/8	– 4 1/2	– 3 7/8	– 4 1/8	– –1/4	– –3/8	8
		New Galloway, R.,	391	– 3 5/8	– 4 1/2	– 3 7/8	– 4 1/8	– –1/8	– –1/4	9
Southern,	Kelton,		941	– 4	– 4 1/4	– 4 1/4	– 4 5/8	– –1/4	– –1/4	10
		Castle-Douglas (part of),	2,751	– 4	– 4 1/4	– 4 1/4	– 4 5/8	– –1/4	– –1/4	11
Eastern,	Kirkbean,		714	– 2 1/2	– 2 1/2	– 4	– 4	– –1/4	– –1/4	12
Southern,	Kirkcudbright, C.,		944	– 7 1/4	– 5	– 3	– 2 9/16	–	–	13
		Kirkcudbright, R. & P.,	2,533	– 7 1/4	– 5	– 3	– 2 9/16	–	–	14
Eastern,	Kirkgunzeon,		539	– 2 1/4	– 2 3/4	– 2 1/2	– 3	– –1/4	– –1/4	15
Western,	Kirkmabreck,		1,599	– 6	– 6 1/2	– 2 1/2	– 2 1/2	– –1/4	– –1/4	16
Eastern,	Kirkpatrick-Durham,		1,157	– 1 1/2	– 1 1/2	(c)– 3	(c)– 3	– –1/4	– –1/4	17
Do.	Kirkpatrick-Irongray,		747	– 1 3/4	– 2 3/8	– 2	– 1 3/8	– –1/8	– –1/8	18
Do.	Lochrutton,		534	– 2 1/8	– 2 1/2	– 1 1/2	– 1 1/2	– –1/8	– –1/8	19
Western,	Minnigaff,		1,425	– 3 7/8	– 4	(e)– 5 1/4	(e)– 7	– –1/4	– –1/2	20
Eastern,	New Abbey,		866	– 4 3/4	– 7	– 5 1/4	– 5 1/4	– –1/8	– –1/8	21
Northern,	Parton,		692	– 2	– 2	(g) 3 1/8	(g)– 3 1/2	–	–	22
Southern,	Rerrick,		1,582	– 5	– 6 3/4	– 3 5/8	– 4 1/2	– –1/8	– –1/8	23
Eastern,	Terregles,		464	– 2	– 2	3 3/4	– 3 3/4	– –1/4	– –1/4	24
		Maxwelltown (part of),	14	– 2	– 2	– 3 3/4	– 3 3/4	– –1/4	– –1/4	25
Southern,	Tongland,		845	– 2 1/2	– 2 1/4	– 2	– 1 5/8	– 1/8	–1/8	26
Eastern,	Troqueer,		926	– 6 1/4	– 6 3/4	– 4 1/4	– 4 3/4	– –1/2	– –1/2	27
		Maxwelltown (part of),	4,961	– 6 1/4	– 6 3/4	– 4 1/4	– 4 3/4	– –1/2	– –1/2	28
Southern,	Twynholm,		694	– 2	– 1 1/2	– 4 3/4	– 3	– –1/4	– –1/2	29
Eastern,	Urr,		1,440	– 7 3/4	– 8 3/4	– 4	– 4	– –1/4	– –1/4	30
		Dalbeattie,	3,149	– 7 3/4	– 8 3/4	– 4	– 4	– –1/4	– –1/4	31
		Total,	39,985							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 2⅞	- 2⅞	5·625	4·563	-	-	
2	- 8¾	- 9¼	5·125	4·063	-	-	
3	- 7 9/16	- 8 9/16	5·625	4·563	-	-	
4	- 7 9/16	- 8 9/16	5·531	4·468	- 7	1 2	
5	- 8½	- 9	5·625	4·563	-	-	
6	- 9½	- 11½	6·875	5·813	-	-	
7	- 9½	- 11½	6·781	5·718	-	(a)- 4	(a) *Vide* note at Anwoth Parish, page 279.
8	- 7¾	- 9 1/40	5·625	4·563	-	-	
9	- 7⅝	- 8 33/40	-	-	- 10½	1 9	
10	- 8½	- 9⅛	5·625	4·563	-	-	
11	- 8½	- 9⅛	5·531	4·468	- 7	1 2	
12	- 6¾	- 6¾	5·125	4·063	-	-	
13	- 10¼	- 7 3/20	5·625	4·563	-	-	
14	- 10¼	- 7 3/20	-	-	-	- 9	
15	- 5	- 6	5·125	4·063	-	-	
16	- 8¾	- 9¼	(b)6·875	(b)5·813	-	-	(b) *Creetown Special Water District.*—Assessment of 8*d.* on owners and 8*d.* on occupiers. *Creetown Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers. *Creetown Special Scavenging District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
17	- 4¾	- 4¾	(d)5·125	(d)4·063	-	-	(c) In the School District of Corsock the School Rate was 3¼*d.* on owners and 3¼*d.* on occupiers.
18	- 3⅞	- 3⅞	5·125	4·063	-	-	(d) *Crocketford Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers. *See* also note at Urr Parish below.
19	- 4⅛	- 4⅛	5·125	4·063	-	-	*Kirkpatrick-Durham Special Lighting District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
20	- 9⅜	- 11½	(f)6·875	(f)5·813	-	-	(e) In the School District of Bargrennan the School Rate was 3⅞*d.* on owners and 4½*d.* on occupiers.
21	- 10⅛	1 -⅜	5·125	4·063	-	-	(f) *Creebridge Special Lighting District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
22	- 5⅛	- 5½	5·625	4·563	-	-	(g) In the School District of Corsock the School Rate was 4*d.* on owners and 5*d.* on occupiers.
23	- 8¾	- 11⅜	(h)5·625	(h)4·563	-	-	(h) *Dundrennan Special Drainage District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers.
24	- 6	- 6	5·125	4·063	-	-	*Auchencairn Special Lighting District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers.
25	- 6	- 6	(i)2·656	1·687	(j)- 4	(j)1 7½	(i) In the part of the Burgh of Maxwelltown situated outwith the area of the Parliamentary Burgh of Dumfries, the corresponding rate was 2·750*d.*
26	- 4⅝	- 4	5·625	4·563	-	-	(j) Includes rate levied by Dumfries and Maxwelltown Water Commissioners.
27	- 11	1 -	5·125	4·063	-	(k)-	(k) Additional assessment of 9*d.* per £ on occupiers in area within Dumfries and Maxwelltown Water District.
28	- 11	1	(l)2·656	1·687	(m)- 4	(m)1 7½	(l) *See* note (i) above. (m) *See* note (j) above.
29	- 7	- 5	5·625	4·563	-	-	
30	1 -	1 1	(n)5·125	(n)4·063	-	-	(n) *Crocketford Special Water District.*—Assessment of 1*s.* 1*d.* on owners and 1*s.* 1*d.* on occupiers. *See* also note at Kirkpatrick-Durham Parish above.
31	1 -	1 1	1·531	·468	- 11½	1 9½	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
LANARK—										
Middle Ward,	Avondale,		5,069	- 5½	- 5⅝	3¾	- 3⅞	- ½	- ½	1
Upper Ward,	Biggar,		546	- 6	- 6	- 5	- 5	- ¼	- ¼	2
		Biggar,	1,356	- 6	- 6	- 5	- 5	- ¼	- ¼	3
Middle Ward,	Blantyre,		11,352	- 7¾	- 8¼	- 5	- 5¼	- ⅝	- ⅝	4
Do.,	Bothwell,		31,419	- 3 9/16	- 3 9/16	5 1/10	- 5 1/10	- 3/10	- 5/20	5
Lower Ward,	Cadder,		8,232	- 3½	- 3½	- 8	- 8	- 1½	- 1½	6
Middle Ward,	Cambuslang, C.,		15,364	- 2¾	- 2⅝	- 5	- 4 11/16	- ¼	- ¼	7
Do.	Cambusnethan,		10,242	- 4¾	- 5	(f) 9¾	(f)- 9¾	(g)- ½	(g)- ½	8
		Wishaw (part of),	12,467	- 4¾	- 5	- 9¾	- 9¾	- ¼	- ¼	9

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Colnmns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 9¾	- 10	(a)9·392	(a)6·925	-	-	(a) *Middle Ward Water District*, comprising the Middle Ward of the county.
2	- 11¼	- 11¼	8·600	6·133	-	-	Domestic Water Rate, 5½*d.* on owners and 5½*d.* on occupiers.
3	- 11¼	- 11¼	3·392	1·425	- 7	- 10½	Public ,, ,, 1½*d.* ,, 1½*d.* ,, These rates were levied in terms of the Lanarkshire (Middle Ward District) Water Act, 1892. *Strathaven Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Strathaven Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers. *Strathaven Special Scavenging District.*—Assessment of ¾*d.* on owners and ¾*d.* on occupiers.
4	1 1⅜	1 2⅛	(b)9·392	(b)6·925	-	-	(b) *Blantyre Special Drainage District.*—Assessment of 2⅞*d.* on owners and 2⅞*d.* on occupiers. *Blantyre Special Lighting District.*—Assessment of 1⅞*d.* on owners and 1⅞*d.* on occupiers. *Vide* also note at Avondale Parish above.
5	- 8 11/16	8 11/16	(c)9·392	)6·925	-	-	(c) *Aitkenhead and Tannochside Special Drainage District.*—Assessment of 1⅜*d.* on owners and 1⅜*d* on occupiers. *Bothwell Special Drainage District.*—Assessment of ⅜*d.* on owners and ⅜*d.* on occupiers. *Holytown Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *Bellshill Special Drainage District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers. *New Stevenston Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Chapelhall Special Drainage District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *Uddingston Special Drainage District.*—Assessment of ¾*d.* on owners and ¾*d.* on occupiers. *Bellshill and Mossend Special Lighting District.*—Assessment of ⅞*d.* on owners and ⅞*d.* on occupiers. *Bothwell Special Lighting District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *Bothwell Special Scavenging District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *Uddingston Special Lighting District.*—Assessment of 1⅛*d.* on owners and 1⅛*d.* on occupiers. *Uddingston Special Scavenging District.*—Assessment of 1⅛*d.* on owners and 1⅛*d.* on occupiers. *Bellshill and Mossend Special Scavenging District.*—Assessment of 1⅛*d.* on owners and 1⅛d. on occupiers. *Vide* also note at Avondale Parish above.
6	1 1	1 1	(d)9·392	*d* 6·925	-	-	(d) *South Lenzie Special Drainage District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers. *South Lenzie Special Water District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers. *South Cadder Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *See* also note at Glasgow Parish, page 285. *South Lenzie Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *South Lenzie Special Scavenging District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *Bishopbriggs Special Lighting District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *See* also note at Glasgow Parish, page 285. *Bishopbriggs and Auchinairn Special Scavenging District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *See* also note at Glasgow Parish, page 285. *North Cadder Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *See* also note at Glasgow Parish, page 285. *Vide* footnote (‡).
7	- 8	- 7 13/16	(e)9·392	(e)6·925	-	-	(e) *Cambuslang Special Drainage District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *See* also Rutherglen Parish, page 289. *Cambuslang Special Lighting District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Cambuslang Special Scavenging District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *Vide* also note at Avondale Parish above.
8	1 3	1 3¼	(h)9·392	(h)6·925	-	..	(f) In the School District of Calderhead the School Rate was 4½*d.* on owners and 4½*d.* on occupiers.
9	1 2¾	1 3	5·158	4·475	- 2½	1 9½	(g) In the Calderhead Registration District the corresponding rates were ¼*d.* on owners and ¼*d.* on occupiers. (h) *Vide* note at Avondale Parish above.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

‡ Glasgow Water Supply District includes the following parishes in whole or in part, viz. :—Strathblane, New Kilpatrick, Rutherglen, Old Monkland, Cadder, Govan, Eastwood, Cathcart, Neilston, Renfrew, and Glasgow. The rate levied on the portion of the district within the municipality is 1*d.* per £ on owners and 5*d.* per £ on occupiers, and is included above as part of the Glasgow Burgh Rate. A domestic water rate of 10*d.* per £ on occupiers, and a rate of 7*d.* per £ on owners, for cost of pumping water, were levied outwith the municipality.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
LANARK—*contd.*										
Upper Ward,	Carluke,		8,058	– 4¾	– 4¾	– 4¼	– 4¼	– ⅛	– ⅛	1
Do.	Carmichael,		593	– 1¼	– 1¼	(b) 1¼	(b)– 1¼	–	–	2
Lower Ward,	Carmunnock,		703	– 3¼	– 4¼	– 3¼	– 2¼	–	–	3
Upper Ward,	Carnwath,		5,324	– 5	– 5	– 4¾	– 4¾	– ⅜	– ⅜	4
Do.	Carstairs,		1,977	– ¾	– ¾	– 1¼	– 1¼	– ⅜	– ⅜	5
Do.	Covington,		396	– 1½	– 1½	– 3½	– 4½	– ⅝	– ⅝	6
Do.	Crawford,		1,634	– 2½	– 2½	(f) 2½	(f)– 2½	– ⅛	– ⅛	7
Do.	Crawfordjohn,		789	– 2	– 1¾	– 4½	– 4½	–	–	8
Do.	Culter,		420	– 1⅜	– 1⅛	– 4	– 4⅜	–	–	9
Middle Ward,	Dalserf,		11,810	– 7	– 7¼	(h)– 5	(h)– 5¼	– ½	– ½	10
Do.	Dalziel,		1,446	– 3 5/16	– 3 5/16	– 6	– 6	– 7/16	– 7/16	11
		Motherwell,	18,726	– 3 5/16	– 3 5/16	– 6	– 6	– 3/16	– 3/16	12
		Wishaw (part of),	2,785	– 3 5/16	– 3 5/16	– 6	– 6	– 3/16	– 3/16	13
Upper Ward,	Dolphinton,		248	– 1½	– 1½	– 4	– 4	– ¼	– ¼	14
Do.	Douglas,		2,266	– 4½	– 4½	– 2	– 2	–	–	15
Do.	Dunsyre,		191	– 2	– 2	– 1½	– 1 15/16	– ⅛	– ⅛	16
Lower Ward,	Glasgow,		14,489	– 4 11/16	– 5 5/16	(l) 6⅛	(l)– 6⅝	(m) – ⅛	(m)– ⅛	17
		Glasgow (part of), R. and P.,	472,147	– 4 11/16	– 5 5/16	– 5 19/32	– 5 29/32	–	–	18

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 9 1/8	– 9 1/8	(a)8·600	(a)6·133	–	–	(a) *Carluke Special Water District.*—Assessment of 6¾*d* on owners and 6¾*d.* on occupiers. *Carluke Special Drainage District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *Carluke Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers. *Law Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
2	– 2½	– 2½	8·600	6·133	–	–	(b) In the School District of Douglas Water the School Rate was 4½*d.* on owners and 4½*d.* on occupiers.
3	– 6½	– 6½	(c)9·392	(c)6·925	–	–	(c) *Carmunnock Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers.
4	– 10⅛	– 10⅛	(d)8·600	(d)6·133	–	–	(d) *Carnwath Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *See* also note at Carstairs Parish below.
5	– 2⅜	– 2⅜	(e)8·600	(e)6·133	–	–	(e) *Carnwath Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *See* also note at Carnwath Parish above.
6	– 5⅝	– 6⅝	8·600	6·133	–	–	
7	– 5⅛	– 5⅛	(g)8·600	(g)6·133	–	–	(f) In the School District of Leadhills the School Rate was 4½*d.* on owners and 4½*d.* on occupiers.
8	– 6½	– 6½	8·600	6·133	–	–	(g *Crawford Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
9	– 5⅜	– 5½	8·600	6·133	–	–	
10	1 –½	1 1	(i)9·392	(i)6·925	–	–	(h) In the School District of Larkhall the School Rate was 5¾*d.* on owners and 6*d.* on occupiers. (i) *Larkhall Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Larkhall Special Lighting District.*—Assessment of 1⅛*d.* on owners and 1⅛*d.* on occupiers. *Vide* also note at Avondale Parish, page 283.
11	– 9¾	– 9¾	(j)9·392	(j)6·925	–	–	(j) *Vide* note at Avondale Parish, page 283.
12	– 9½	– 9½	4·458	1·700	– 8½	2 1	
13	– 9½	– 9½	5·158	4·475	– 2½	1 9½	
14	– 5¾	– 5¾	8·600	6·133	–	–	
15	– 6½	– 6½	(k)8·600	(k)6·133	–	–	(k) *Douglas Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
16	3⅝	– 3⅝	8·600	6·133	–	–	*Douglas Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
17	– 11 3/16	1 –1/16	(n)9·392	(n)6·925	–	–	(l) Rate in Shettleston District.—In the following School Districts the School Rates were—Springburn, 7⅞*d.* on owners and 8⅝*d.* on occupiers; Maryhill, 5 1/16*d.* on owners and 5 3/16*d.* on occupiers. (m) Rate in Shettleston District.—In Dennistoun, St. Rollox, and Maryhill Districts the corresponding Rates were ½*d.* on owners and ½*d.* on occupiers. (n) *Barony Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *South Cadder Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *See* also note at Cadder Parish, page 283. *North Cadder Special Water District.*—Assessment of 6d. on owners and 6*d.* on occupiers. *See* also note at Cadder Parish, page 283. *Shettleston and Tollcross Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *Shettleston and Tollcross Special Scavenging District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *Bishopbriggs Special Lighting District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *See* also note at Cadder Parish, page 283. *Bishopbriggs and Auchinairn Special Scavenging District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *See* also note at Cadder Parish, page 283. These Special District Rates were all levied in the Barony portion of the Parish only.
18	– 10 17/32	– 11 7/32	–	–	(o)– 9 3/16 (o : p)	2 8 11/16	(o) *Vide* footnote (‡) on page 283. (p) Occupiers of subjects with rentals under £10 are assessed by the Glasgow Police Commissioners at a lower rate per £ than occupiers of subjects with rentals of £10 and over. In 1899–1900 the former were assessed at 6 13/16*d.* per £ less than the occupiers' rates entered against the portions of the Burgh of Glasgow on this page and pages 287 and 299.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
LANARK—*contd.*										
Middle Ward,	Glassford,	. . . .	1,317	– 6¾	– 7	– 6¾	– 7	–	–	1
Lower Ward,	Govan Combination,	. . . .	2,679	– 5 1/32	– 5 15/32	– 5 1/32	– 5 15/32	– 1/8	– 1/8	2
		Glasgow (part of), R. and P.,	171,796	– 5 1/32	– 5 15/32	– 5 17/32	– 5 31/32	–	–	3
		Govan,	61,589	– 5 1/32	– 5 15/32	– 5 1/32	– 5 15/32	– 1/8	– 1/8	4
		Kinning Park,	13,679	– 5 1/32	– 5 15/32	– 5 1/32	– 5 15/32	– 1/8	– 1/8	5
		Partick,	36,538	– 5 1/32	– 5 15/32	– 5 1/32	– 5 15/32	– 1/8	– 1/8	6
Middle Ward,	Hamilton, C.,	. . . .	6,124	– 3¾	– 3⅝	– 3	– 2 15/16	– 1/16	– 1/16	7
		Hamilton, P.,	24,859	– 3¾	– 3⅝	– 7¼	– 7¼	–	–	8
Do.	Kilbride, East, C.,	. . . .	3,861	– 2½	– 1⅞	(*j*) – 3⅝	(*j*) – 2⅜	– ½	– 7/20	9
Upper Ward,	Lanark,	. . . .	2,581	– 5½	– 5½	– 2¼	– 2¼	– ¼	– ¼	10
		Lanark, R. and P.,	4,579	– 5½	– 5½	– 4¼	– 4¼	–	–	11
Do.	Lesmahagow,	. . . .	9,752	– 5½	– 5½	– 5¾	– 5¾	– ¼	– ¼	12
Do.	Liberton,	. . . .	486	– 1½	– 2	– 3¼	– 4¾	–	–	13
Middle Ward,	Monkland, New,	. . . .	14,608	– 6½	– 6½	(*n*) – 5	(*n*) – 5	–	–	14
		Airdrie, P.,	19,135	– 6½	– 6½	– 4½	– 4½	–	–	15
Do.	Monkland, Old,	. . . .	14,699	– 5¾	– 5¾	– 4¾	– 4¾	– ¼	– ¼	16
		Coatbridge,*	30,034	– 5¾	– 5¾	– 4¾	– 4¾	–	–	17

The Letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police Area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

* Coatbridge is a town with all the privileges of a Royal Burgh (48 & 49 Vict., c. 41, sec. 6).

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		NOTES AS TO SPECIAL RATES. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns).
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 1½	1 2	(a)9·392	(a)6·925	–	–	(a) *Vide* note at Avondale Parish, page 283.
2	– 10 3/16	– 11 1/16	(b)9·392	(b)6·925	–	–	(b) *Linthouse and Halfway Special Lighting District.*—Assessment of 1⅞*d.* on owners and 1⅞*d.* on occupiers.
3	– 10 9/16	– 11 7/16	–	–	(c)– 8 11/16	(c:d)2 8 7/16	(c) *Vide* footnote (‡) to page 283. (d) *Vide* note (p) on page 285.
4	– 10 3/16	– 11 1/16	2·025	1·200	(e)– 6	(e)1 8	(e) In Special Sewer Districts Nos. 1, 2, 3, and 4, 4*d.*, 1*d.*, ¼*d.*, and 1*d.* per £ levied on owners; and in General Sewer Districts Nos. 1, 2, 3, and 4, ½*d.*, ½*d.*, 1*d.*, and ¼*d.* per £ levied on owners respectively. *See* also footnote (‡) to page 283.
5	– 10 3/16	– 11 1/16	(f)2·021	(f 1·338	– 8¼	1 7¼	(f) Includes a rate of ·146*d.* per £ levied by the County of Renfrew. *Vide* also footnote (‡) to page 283.
6	– 10 3/16	– 11 1/16	2·025	1·200	(g)– 6	(g 4½	(g) In Special Sewer District No. 2, 2*d.* per £ levied on owners; in Special Sewer District No. 3, 3*d.* per £ levied on owners; and in General Sewer Districts Nos. 2 and 3, ½*d.* per £ levied on owners. In the special districts certain deductions are allowed. *Vide* also footnote (‡) to page 283.
7	– 6 11/16	– 6⅝	(h)9·392	(h)6·925	–	–	(h) *Vide* note at Avondale Parish, page 283.
8	– 11	– 10⅞	–	–	– 9	(i)1 6½	(i) In annexed district of burgh not having benefit of Common Good, additional rates of 1*d.* per £ on owners and 5*d.* per £ on occupiers were levied.
9	– 6⅝	– 4⅝	(k)9 92	(k)6·92	–	–	(j) In the School District of Busby the School Rate was 3¼*d.* on owners and 2¼*d.* on occupiers. (k) *Busby Special Lighting District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *East Kilbride Special Lighting District*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *East Kilbride Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Vide* also note at Avondale Parish, page 283.
10	– 8	– 8	(l)8·600	(l)6·133	–	–	(l) *Crosslaw Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
11	– 9¾	– 9¾	–	–	– 10	1 7	
12	– 11½	– 11½	(m)8·600	(m)6·133	–	–	(m) *Lesmahagow Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *Lesmahagow Special Drainage District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *Coalburn Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *Kirkfieldbank Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *Lesmahagow Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
13	– 4¾	– 6¾	8·600	6·133	–	–	
14	– 11½	– 11½	(o)9·392	(o)6·925	–	–	(n) In the School District of Clarkston the School Rate was 4*d.* on owners and 4*d.* on occupiers.
15	– 11	– 11	–	–	– 6¼	1 10¾	(o) *Vide* note at Avondale Parish, page 283.
16	– 10¾	– 10¾	(p)9·392	(p)6·925	–	–	(p) *Baillieston Special Drainage District.*—Assessment of ¾*d.* on owners and ¾*d.* on occupiers. *Mount Vernon Special Drainage District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers. *Baillieston Special Lighting District.*—Assessment of ¾*d.* on owners and ¾*d.* on occupiers. *Calderbank Special Lighting District.*—Assessment of ⅞*d.* on owners and ⅞*d.* on occupiers. *Vide* footnote (‡) to page 283. *Vide* note at Avondale Parish, page 283.
17	– 10½	– 10½	–	–	(q)– 4	1 8¾	(q) *Blairhill Special Drainage District.*—Assessment of 6*d.* on owners. *Dunbeth Special Drainage District.*—Assessment of 1*d.* on owners. *South-West Special Drainage District.*—Assessment of 2*d.* on owners. *South-East Special Drainage District.*—Assessment of 3*d.* on owners. *North Special Drainage District.*—Assessment of ½*d.* on owners.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
LANARK—*contd.*										
Upper Ward,	Pittenain,		259	- 1	- 1	- 1¾	- 1¾	- -¼	- -¼	1
Lower Ward,	Rutherglen,		4,158	- 5½	- 5¾	- 6¾	- 6¾	- -½	- -½	2
		Rutherglen, R. & P.	12,020	- 5½	- 5¾	- 6¾	- 6¾	- -¼	- -¼	3
Middle Ward,	Shotts,		11,957	- 3½	- 3½	(c)- 3	(c)- 3	(d)- -⅛	(d)- -⅛	4
Do.	Stonehouse,		3,400	- 6¼	- 6¼	- 3½	- 3½	- -¼	- -⅛	5
Upper Ward,	Symington,		432	- 2¼	- 2¼	- 3	- 3	- -½	- -¾	6
Do.	Walston,		301	- 1	- -½	- 8	1 -	- -¼	- -¼	7
Do.	Wandell and Lamington,		305	- -¾	(g) -	- 2½	(h) -	-	-	8
Do.	Wiston and Roberton		497	- 1¾	- 1¾	- 1⅞	- 1⅞	-	-	9
		Total,	1,091,644							
LINLITHGOW—										
Linlithgow,	Abercorn,		863	- 3¼	- 3¼	- 4⅛	- 4⅜	-	-	10
Bathgate,	Bathgate,		2,838	- 5¼	- 5⅞	- 4⅛	- 4⅞	- -⅝	- -¾	11
		Armadale,	3,190	- 5¼	- 5⅞	- 4⅛	- 4⅞	- -⅝	- -¾	12
		Bathgate,	5,331	- 5¼	- 5⅞	- 2⅛	- 2¾	- -⅝	- -¾	13
Linlithgow,	Bo'ness & Carriden,		4,106	- 5⅜	- 5½	- 6⅜	- 6½	- 1½	- 1½	14
		Bo'ness,	4,746	- 5⅜	- 5½	- 6⅜	- 6½	- 1	- 1	15
Do.	Dalmeny,		1,349	- 2¼	- 2¼	- 2	- 2	- -½	- -½	16
		Queensferry, R. & P.,	1,531	- 2¼	- 2¼	- 2	- 2	- -½	- -½	17
Do.	Ecclesmachen,		506	- 1½	- 1½	- 2	- 2	- -¾	- -¾	18
Do.	Kirkliston,‡		3,777	- 3⅜	- 3⅜	- 3¾	- 4	- -⅛	- -⅛	19
Do.	Linlithgow,		3,365	- 4⅞	- 5½	- 4⅝	- 4⅝	- 1	- 1⅛	20
		Linlithgow, R. & P.,	4,155	- 4⅞	- 5½	- 6¼	- 6½	- 1	- 1⅛	21
Bathgate,	Livingstone,		1,616	- 3⅞	- 3⅞	- 3	- 3	- -⅛	- -⅛	22
Do.	Torphichen,		1,724	- 3½	- 3½	- 8	- 8	- 1¾	- 1¾	23

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

‡ See footnote (†) to page 258.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 3	– 3	8·600	6·133	–	–	
2	1 –¾	1 1	(a)9·392	(a)6·925	–	–	(a) *Cambuslang Special Drainage District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *See* also note at Cambuslang Parish, page 283.
3	1 –¼	1 –¾	(b)5·250	(b)5·250	– 9	1 5	(b) Levied within part of the Burgh area only. *Vide* footnote (‡) to page 283.
4	– 6⅝	– 6⅝	(e)9·392	(e)6·925	–	–	(c) In the following School Districts the School Rates were:—Calderhead, 4½*d.* on owners and 4½*d.* on occupiers; Clarkston, 4*d.* on owners and 4*d.* on occupiers. (d) This rate was not levied in Calderhead School District. (e) *Vide* note at Avondale Parish, page 283.
5	– 10	– 10¼	(f)9·392	(f)6·925	–	–	(f) *Stonehouse Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
6	– 5¾	– 6	8·600	6·133	–	–	*Stonehouse Special Lighting District.*—Assessment of ⅞*d.* on owners and ⅞*d.* on occupiers.
7	– 9¼	1 –¾	8·600	6·133	–	–	*Vide* also note at Avondale Parish, page 283.
8	– 3¼	(i) –	8·600	6·133	–	–	(g) Occupiers of Agricultural subjects were rated at 1⅛*d.* per £ and occupiers of other subjects at ¾*d.* per £. (h) Occupiers of Agricultural subjects were rated at 4½*d.* per £ and occupiers of other subjects at 2½*d.* per £. (i) Occupiers of Agricultural subjects were rated at 5⅝*d.* per £ and occupiers of other subjects at 3¼*d.* per £.
9	– 3⅝	– 3⅝	8·600	6·133	–	–	
10	– 7⅜	– 7⅝	8·000	4·500	–	–	
11	– 10	– 11½	(j)8·000	(j)4·500	–	–	(j) *Bathgate Water Supply*—comprising the Bathgate District of the County. Domestic Water Rate of 7½*d.* on owners and 7½*d.* on occupiers, levied in terms of the Public Health (Scotland) Act, 1891.
12	– 10	– 11½	7·000	3·500	– 11½	1 9½	
13	– 8⅝	– 9⅝	2·875	·375	– 9	2 9	*Bridgend Special Drainage District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
14	1 1¼	1 1½	8·000	4·500	–	–	
15	1 –¾	1 1	7·625	4·125	(k)1 2½	2 –½	(k) *Eastern Special Sewage District.*—Assessment of 3*d.* on owners.
16	– 4¾	– 4¾	(l)8·000	(l)4·500	–	–	(l) *Dalmeny and Kirkliston Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *See* also note at Kirkliston Parish below.
17	– 4¼	– 4¾	–	–	– 11	1 2	
18	– 4¼	– 4¼	8·000	4·500	–	–	
19	– 7¼	– 7¾	(m)8·000	(m)4·500	–	–	(m) *Dalmeny and Kirkliston Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *See* also note at Dalmeny Parish above. *Kirkliston Special Water District.*—Wholly within that portion of the parish situated in Mid-Lothian. Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Ratho and Kirknewton Special Water District.*—Partly within that portion of the parish situated in Mid-Lothian. Assessment of 1*s.* 4*d.* on owners and 1*s.* 4*d.* on occupiers. *See* also notes at Ratho and Kirknewton Parishes, in the County of Edinburgh, page 261. *Kirkliston Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
20	– 10½	– 11¼	(n)8·000	(n)4·500	–	–	(n) *Linlithgow Bridge Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
21	1 –⅛	1 1⅛	–	–	– 7½	1 8½	
22	– 7	– 7	(o)8·000	(o)4·500	–	–	(o) *Vide* note at Bathgate Parish above.
23	1 1¼	1 1¼	(p)8·000	(p)4·500	–	–	(p) *Vide* note at Bathgate Parish above.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
LINLITHGOW—*contd.*										
Bathgate—*contd.*	Uphall,		8,653	– 3⅝	– 3¾	– 3¾	– 3⅞	– 9/16	– 9/16	1
Do.	Whitburn,		4,597	– 6	– 6	– 3	– 3	– 1¼	– 1¼	2
		Whitburn,	1,185	– 6	– 6	– 3	– 3	– 1	– 1	3
		Total,	53,532							
NAIRN—										
(County not divided into Districts)	Ardclach,		942	– 6	– 6	– 4	– 4	– ¼	– ¼	4
	Auldearn,		1,315	– 7¾	– 7¾	– 4¼	– 4¼	– ½	– ½	5
	Cawdor,		1,009	– 5	– 5	– 4½	– 4½	– ⅛	– ⅛	6
	Nairn, C.,		1,236	– 6	– 5½	– 4	– 3 7/10	– ⅝	– ⅝	7
		Nairn, R. and P.,	4,014	– 6	– 5½	– 5	– 5 11/16	– ⅝	– ⅝	8
		Total,	8,516							
ORKNEY—										
Mainland,	Birsay and Harray,		2,259	– 6¾	– 1	– 5½	– 8	–	–	9
North Isles,	Cross and Burness,		1,585	1 3	(*d*)–	– 6	(*e*)–	–	–	10
Do.	Eday,		705	1 4½	1 5	– 6½	– 8	–	–	11
Mainland,	Evie and Rendall,		1,233	1 –	1 4½	– 4¼	–	–	–	12
Do.	Firth,		731	1 5	1 5	– 4	– 4	–	–	13
Do.	Holm,		950	– 6¾	– 6¾	– 5¾	– 5¾	–	–	14
Walls,	Hoy and Graemsay,		537	– 10½	1 –	– 3½	– 2	–	–	15
Mainland,	Kirkwall,		829	1 1	1 1	– 3¼	–	– ¼	– ¼	16
		Kirkwall, R. and P.,	3,926	1 1	1 1	– 3¼	– 3½	– ¼	– ¼	17
North Isles,	Lady,		845	1 2	(*h*)–	– 6	(*i*)–	–	–	18
Mainland,	Orphir,		1,001	1 4½	1 9	– 2½	– 2	–	–	19
North Isles,	Papa-Westray,		337	– 8	– 9	– 6	– 7¼	– 1	– 2¼	20
So. Ronaldshay,	Ronaldshay, South,		3 059	1 7	1 7	– 4	– 4	– ¼	– ¼	21
North Isles,	Rousay and Egilshay,		988	– 9	– 9	– 8	– 8	– ½	– ½	22
Mainland,	St. Andrews and Deerness,		1,607	– 9¼	– 10	– 5	– 6½	–	–	23
Do.	Sandwick,		1,109	– 4	– 4	– 4	– 6	–	–	24
North Isles,	Shapinshay,		903	1 2	1 4	– 7	1 ½	– ⅜	– ¼	25
Mainland,	Stennis,		594	– 5	– 5	– 4	– 4	–	–	26
Do.	Stromness,		635	– 7	– 7	– 3	– 3	– ¼	– ¼	27
		Stromness,	1,698	– 7	– 7	– 3	– 3	– ¼	– ¼	28
North Isles,	Stronsay,		1,309	1 6	1 6	– 3½	– 2¼	– ¼	– ¼	29
Walls,	Walls and Flotta,		1,505	1 4	1 6½	– 9½	1 1	– ½	– 1½	30
North Isles,	Westray,		2,108	1 5	1 7	– 7	– 8	–	–	31
		Total,	30,453							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 7 1/16	– 8 3/16	(a)8·000	(a)4·500	–	–	(a) *Broxburn Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *Broxburn West End Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Vide* also note at Bathgate Parish, page 289.
2	– 10¼	– 10¼	(b)8·000	(b)4·500	–	–	(b) *Vide* note at Bathgate Parish, page 289.
3	– 10	– 10	7·000	3·500	–	1 –	
4	– 10¼	– 10¼	14·250	11·000	–	–	
5	1 –½	1 –½	(c)14·250	(c)11·000	–	–	(c) *Auldearn Special Water District.*—Assessment of 7½*d.* on owners and 7½*d.* on occupiers.
6	– 9⅝	– 9⅝	14·250	11·000	–	–	
7	– 10⅝	– 9 13/16	14·250	11·000	–	–	
8	– 11⅝	– 11 37/16	–	–	– 10½	2 3½	
9	1 –¼	– 9	21·000	10·000	–	–	
10	1 9	(f)–	19·000	11·000	–	–	(d) Occupiers of Agricultural subjects were rated at 2*s.* per £ and occupiers of other subjects at 1*s.* 3*d.* per £.
11	1 11	2 1	11·750	12·000	–	–	(e) Occupiers of Agricultural subjects were rated at 4*d.* per £ and occupiers of other subjects at 6*d.* per £.
12	1 4½	1 4½	21·000	10·000	–	–	(f) Occupiers of Agricultural subjects were rated at 2*s.* 4*d.* per £ and occupiers of other subjects at 1*s.* 9*d.* per £.
13	1 9	1 9	21·000	10·000	–	–	
14	1 –½	1 –½	21·000	10·000	–	–	
15	1 2	1 2	(g)11·000	(g)12·500	–	–	(g) In part of parish in island of Graemsay the corresponding rates were 2·500*d.* on owners and *nil* on occupiers.
16	1 4½	1 1¼	21·000	10·000	–	–	
17	1 4½	1 4¾	–	–	1 1	2 2	
18	1 8	(j)–	19·000	11·000	–	–	(h) Occupiers of Agricultural subjects were rated at 7*d.* per £ and occupiers of other subjects at 1*s.* 2*d.* per £.
19	1 7	1 11	21·000	10·000	–	–	(i) Occupiers of Agricultural subjects were rated at 4*d.* per £ and occupiers of other subjects at 6*d.* per £.
20	1 3	1 6½	19·250	6·250	–	–	(j) Occupiers of Agricultural subjects were rated at 11*d.* per £ and occupiers of other subjects at 1*s.* 8*d.* per £.
21	1 11¼	1 11¼	13·500	6·750	–	–	
22	1 5½	1 5½	6·750	5·000	–	–	
23	1 2¼	1 4½	21·000	10·000	–	–	
24	– 8	– 10	21·000	10·000	–	–	
25	1 9⅜	2 4¾	9·750	10·500	–	–	
26	– 9	– 9	21·000	10·000	–	–	
27	– 10¼	– 10¼	21·000	10·000	–	–	
28	– 10¼	– 10¼	12·750	–	– 5	3 1	
29	1 9¾	1 8½	(k)13·500	(k)5·000	–	–	(k) *Stronsay Special Water District.*—Assessment of 3*d.* on owners and 3½*d.* on occupiers.
30	2 2	2 9	(l)20·500	(l)11·500	–	–	(l) In part of parish in island of Hoy the corresponding rates were 11·000*d.* on owners and 12·500*d.* on occupiers.
31	2 –	2 3	19·250	6·250	–	–	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
PEEBLES—										
(County not divided into Districts)	Broughton,		676	– 2 7/10	– 3½	– 2⅛	– 2¾	–	–	1
	Drumelzier,		187	– 2¼	– 2¼	– 3½	– 3½	– ⅛	– ⅛	2
	Eddlestone,		571	– 3	– 4	– 3	– 4	– ⅛	– ⅛	3
	Innerleithen,		1,660	– 3½	– 3½	– 6½	– 6½	–	–	4
		Innerleithen,	2,501	– 3½	– 3½	– 6½	– 6½	–	–	5
	Kirkurd,		265	– 2	– 2	– 4½	– 4½	– ½	– ½	6
	Linton, West,		1,005	– 4	– 4	– 3	– 3	–	–	7
	Lyne,		104	– 2	– 1	1 –	1 5	– ¼	– ¼	8
	Manor,		249	– ¾	– ¾	– 2¼	– 2¼	–	–	9
	Newlands,		715	– 1¾	– 2	– 4¼	– 4	– ¼	– ¼	10
	Peebles,		557	– 3⅝	– 3⅝	– 4⅝	– 4⅝	– ¼	– ¼	11
		Peebles, R.,	4,704	– 3⅝	– 3⅝	– 4⅝	– 4⅝	– ¼	– ¼	12
	Skirling,		216	– 2½	– 2½	– 3¼	– 1¼	– ¼	– ¼	13
	Stobo,		433	– 1¼	– 1¼	– 2	– 2	– ¼	– ¼	14
	Traquair,		700	– ½	– ½	– 3	– 3	–	–	15
	Tweedsmuir,		207	– 2	– 3	– 4 7/10	– 6½	– 1/10	– 1/10	16
		Total,	14,750							
PERTH—										
Perth,	Aberdalgie,		280	– ½	– ¾	– 5	– 4½	– ½	– ½	17
Western,	Aberfoyle,		1,023	– ¾	– ¾	(c)– 2¼	(c)– 2¼	–	–	18
Perth,	Abernethy,		698	– 2½	– 2½	– 2½	– 2½	–	–	19
		Abernethy,	852	– 2½	– 2½	– 2½	– 2½	–	–	20
Do.	Abernyte,		263	– 2½	– 2½	– 3	– 3	– ¼	– ¼	21
Eastern,	Alyth,		1,131	– 5½	– 5¾	(d)– 3¾	(d)– 3¾	– ⅛	– ⅛	22
		Alyth,	2,322	– 5½	– 5¾	– 3¾	– 3¾	– ⅛	– ⅛	23
Western,	Ardoch,§		§–	– 2½	– 2¾	– 4½	– 4¾	– ¼	– ¼	24
Perth,	Arngask,		564	– 1/8	– 1/8	– 3	– 3	– ⅛	– ⅛	25
Central,	Auchterarder,		970	– 6	– 6¼	– 5	– 5¼	– ½	– ¾	26
		Auchterarder,	2,524	– 6	– 6¼	– 5	– 5¼	– ½	– ¾	27
Perth,	Auchtergaven,		2,081	– 5¼	– 5¼	– 4	– 4	– ¼	– ¼	28
Western,	Balquhidder,		612	– 1¼	– 1¼	– 3½	– 3½	– ¼	– ¼	29
Eastern,	Bendochy,		529	– 2 3/10	– 2 3/10	– 2 7/10	– 2 7/10	–	–	30
Central,	Blackford, C.,		1,557	– 2⅜	– 1⅜	– 2⅜	– 1 7/8	–	–	31
Highland,	Blair Athole,		1,808	– 3¾	– 4	– 2¼	– 2¼	–	–	32
Eastern,	Blairgowrie,		1,025	– 5¼	– 5¼	(g)– 4½	(g)– 4½	(h)– ⅜	(h)– ⅜	33
		Blairgowrie,	3,714	– 5¼	– 5¼	– 4½	– 4½	– ⅜	– ⅜	34

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

§ By Order of the Secretary for Scotland, dated 22nd August 1898, portions of the parishes of Dunblane, Blackford, and Muthill were disjoined from these parishes and were united to form the parish of Ardoch. The population of the new parish is included in the populations of these parishes.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 5 1/10	– 6 1/10	8·625	5·125	–	–	
2	– 5 7/8	– 5 7/8	8·625	5·125	–	–	
3	– 6 1/8	– 8 1/8	8·625	5·125	–	–	
4	– 10	– 10	(a)8·625	(a)5·125	–	–	(a) *Walkerburn Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
5	– 10	– 10	3·667	·791	– 6	1 8	*Walkerburn Special Scavenging District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
6	– 7	– 7	8·625	5·125	–	–	
7	– 7	– 7	(b)8·625	(b)5·125	–	–	(b) *West Linton Special Water District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers.
8	1 2¼	1 6¼	8·625	5·125	–	–	*West Linton Special Drainage District.*—Assessment of ¼*d.* on owners and ¼*d.* on occupiers.
9	– 3	– 3	8·625	5·125	–	–	*West Linton Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
10	– 6¼	– 6¼	8·625	5·125	–	–	*West Linton Special Scavenging District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers.
11	– 8½	– 8½	8·625	5·125	–	–	
12	– 8½	– 8½	–	–	– 10	1 8	
13	– 6	– 4	8·625	5·125	–	–	
14	– 3½	– 3½	8·625	5·125	–	–	
15	– 3½	– 3½	8·625	5·125	–	–	
16	– 6⅛	– 9⅜	8·625	5·125	–	–	
17	– 6	– 5¾	8·250	5·750	–	–	
18	– 3	– 3	8·000	5·500	–	–	(c) In the School District of Trossachs the School Rate was 3½*d.* on owners and 3½*d.* on occupiers.
19	– 5	– 5	8·250	5·750	–	–	
20	– 5	– 5	8·000	5·500	–	1 4	
21	– 5¾	– 5¾	8·250	5·750	–	–	
22	– 9⅜	– 9⅝	7·250	4·750	–	–	(d) In the School District of Persie the School Rate was 3*d.* on owners and 3*d.* on occupiers.
23	– 9⅜	– 9⅝	7·250	4·750	– 8⅞	1 8⅜	
24	– 7¼	– 7¾	8·000	5·500	–	–	
25	– 3¼	– 3¼	8·250	5·750	–	–	
26	– 11½	1 –¼	8·000	5·500	–	–	
27	– 11½	1 –¼	8·000	5·500	–	1 –	
28	– 9½	– 9½	(e)8·250	(e)5·750	–	–	(e) *Stanley Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *See* also note at Redgorton Parish, page 297.
29	– 5	– 5	8·000	5·500	–	–	*Stanley Special Lighting District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers. *See* also note at Redgorton Parish, page 297.
30	– 5	– 5	7·250	4·750	–	–	*Bankfoot Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
31	– 5	– 3 19/16	(f)8·000	(f)5·500	–	–	(f) *Blackford Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers.
32	– 6	– 6¼	8·100	5·500	–	–	
33	– 10⅛	– 10⅛	(i)7·250	(i)4·750	–	–	(g) In the School District of Persie the School Rate was 3*d.* on owners and 3*d.* on occupiers.
34	– 10⅛	– 10⅛	7·250	4·750	– 5¼	– 8¼	(h) This rate was not levied in Persie School District
							(i) *Blairgowrie Special Water District.*—Assessment of 5¾*d.* on owners and 5¾*d.* on occupiers. *Rosemount Special Water District.*—Assessment of 8½*d.* on owners and 8½*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners. s. d.	Poor Law Acts. Occupiers. s. d.	Education Acts. Owners. s. d.	Education Acts. Occupiers. s. d.	Other Rates. Owners. s. d.	Other Rates. Occupiers. s. d.	
PERTH—*continued.*										
Western,	Callander,		741	- 2¾	- 3	- 3	- 3	- ½	- ½	1
		Callander,	1,538	- 2¾	- 3	- 3	- 3	- ½	- ½	2
Eastern,	Caputh,		1,179	- 4¼	- 5¾	- 4¼	- 5½	- ¼	- ¼	3
Do.	Cargill,		1,318	- 3	- 3	- 4	- 4	- ½	- ½	4
Do.	Clunie,		574	- 4¼	- 7	- 2¾	- 3 9/16	- ⅛	- 3/16	5
Do.	Collace,		419	- 2¾	- 3¼	- 4½	- 6	- 1¾	- 3½	6
Central,	Comrie,		1,591	- 2½	- 2½	- 3	- 3	-	-	7
Eastern,	Coupar-Angus,		654	- 5½	- 6	(c)- 4¼	(c)- 4¼	- ⅛	- ⅛	8
		Coupar-Angus,	2,106	- 5½	- 6	- 4¼	- 4¼	- ⅛	- ⅛	9
Central,	Crieff,		511	- 3½	- 3½	- 3	- 3	-	-	10
		Crieff,	4,902	- 3½	- 3½	- 3	- 3	-	-	11
Perth,	Dron,		298	- 2	- 2	- 2½	- 2½	-	-	12
Highland,	Dull,		993	- 4½	- 4½	(e)- 7	(e)- 7	-	-	13
		Aberfeldy,	1,469	- 4½	- 4½	- 7	- 7	-	-	14
Perth,	Dunbarney,		829	- 1¾	- 1¾	- 3½	- 3	- ⅞	- ⅞	15
Western,	Dunblane and Lecropt,		1,720	- 2¾	- 3¼	- 4	- 4	- ⅛	- ⅛	16
		Dunblane,	2,186	- 2¾	- 3¼	- 4	- 4	- ⅛	- ⅛	17
Highland,	Dunkeld and Dowally,		1,074	- 5½	- 5½	- 5	- 5	- ⅜	- ⅜	18
Do.	Dunkeld, Little,		2,108	- 3 11/16	- 3 15/16	(g)- 3¼	(g)- 3⅜	- 1/16	1/16	19
Central,	Dunning,		1,845	- 3½	- 4	- 3	- 3¼	-	-	20
Perth,	Errol,		2,158	- 3¼	- 3¼	- 4	- 4	- 1/16	- 1/16	21
Do.	Forgandenny,		575	- 2¾	- 3¼	- 3	- 3¼	-	-	22
Do.	Forteviot,		538	- 1⅛	- 1½	- 2⅝	- 3 1/16	- 1/16	- ⅛	23
Highland,	Fortingall, C.,		1,610	- 3⅝	- 3 3/16	(j)- 4⅛	(j)- 3⅝	-	-	24
Central,	Fowlis-Wester,		968	- 2 17/32	- 2¾	(k)- 2¾	(k)- 3	-	-	25
Perth,	Gask,		361	- 3	- 4	- 3	- 3	-	-	26
Central,	Glendevon,		141	- ½	- ½	- 2½	- 2½	-	-	27
Perth,	Inchture,		624	- 3	- 3	- 4½	- 4½	- ⅛	- ⅛	28
Highland,	Kenmore,		1,401	- 7½	- 7½	(l)- 5	(l)- 5	-	-	29
Western,	Killin,		2,402	- 3	- 3	- 4	- 4	-	-	30

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 6¼	- 6½	8·000	5·500	-	-	
2	- 6¼	- 6½	7·500	5·000	-	1 6	
3	- 8¾	- 11½	7·350	4·750	-	-	
4	- 7½	- 7½	(a)7·250	(a)4·750	-	-	(a) *Burrelton and Woodside Special Water District.*—Assessment of 8*d.* on owners and 8d. on occupiers. *Burrelton and Woodside Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
5	- 7⅛	- 10¾	7·350	4·750	-	-	
6	- 9	1 -¾	7·250	4·750	-	-	
7	- 5½	- 5½	(b)8·000	(b)5·500	-	-	(b) *Comrie Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *St. Fillans Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Comrie Special Lighting District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Comrie Special Drainage District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
8	- 9⅞	- 10⅜	7·250	4·750	-	-	(c) In the School District of Meigle the School Rate was 4*d.* on owners and 4*d.* on occupiers.
9	- 9⅞	- 10⅜	7·250	4·750	(d)1 -½	(d)1 10½	(d) *Coupar-Angus Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Coupar-Angus Special Drainage District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
10	- 6½	- 6½	8·000	5·500	-	-	
11	- 6½	- 6½	8·000	·500	- 4½	1 7	
12	- 4½	- 4½	8·250	5·750	-	-	
13	- 11½	- 11½	8·100	5·500	-	-	(e) In the School District of Amulree the School Rate was 2½*d.* on owners and 2½*d.* on occupiers.
14	- 11½	- 11½	3·100	·500	- 9	1 1½	
15	- 6⅛	- 5⅝	8·250	5·750	-	-	
16	- 6⅞	- 7⅜	8·000	5·500	-	-	
17	- 6⅞	- 7⅜	7·500	5·000	- 6½	1 9½	
18	- 10⅞	- 10⅞	(f)8·100	(f)5·500	-	-	(f) *Dunkeld Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Dunkeld Special Lighting and Scavenging District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
19	- 7	- 7⅜	8·100	5·500	-	-	(g) In the School District of Amulree the School Rate was 2½*d.* on owners and 2½*d.* on occupiers.
20	- 6½	- 7¼	(h)8·000	(h)5·500	-	-	(h) *Dunning Special Water District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers. *Dunning Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
21	- 7⅛	- 7⅛	(i)8·250	(i)5·750	-	-	(i) *Low Carse Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers.
22	- 5¾	- 6½	8·250	5·750	-	-	
23	- 3 1927/1920	- 4 738/720	8·250	5·750	-	-	
24	- 7 738/720	- 7 1/10	8·100	5·500	-	-	(j) In the following School Districts the School Rates were—Glenlyon, 4½*d.* on owners and 4 1/10*d.* on occupiers; Rannoch, 2¾*d.* on owners and 2½*d.* on occupiers.
25	- 4 3144/1440	- 5¾	8·000	5·500	-	-	(k) In the School District of Amulree the School Rate was 2½*d.* on owners and 2½*d.* on occupiers.
26	- 6	- 7	8·250	5·750	-	-	
27	- 3	- 3	8·000	5·500	-	-	
28	- 7⅝	- 7⅝	8·250	5·750	-	-	
29	1 -½	1 -½	8·100	5·500	-	-	(l) In the following School Districts the School Rates were:—Innerwick, 4½*d.* on owners and 4½*d.* on occupiers; Amulree, 2½*d.* on owners and 2½*d.* on occupiers.
30	- 7	- 7	(m)8·100	(m)5·500	-	-	(m) *Killin Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Killin Special Drainage District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
PERTH—*continued.*										
Western	Kilmadock,		1,820	– 3¾	– 4	– 3	– 3	– ½	– ½	1
		Doune,	940	– 3¾	– 4	– 3	– 3	– ½	– ½	2
Perth,	Kilspindie,		630	– 3	– 3	– 4	– 4	– ⅛	– ⅛	3
Western,	Kincardine,		1,277	– 1½	– 1½	– 2¾	– 3¾	– ⅛	– ⅛	4
Perth,	Kinclaven,		613	– 3½	– 4	– 3	– 3	–	–	5
Do.,	Kinfauns,		562	– 2½	– 2½	– 1½	– 1½	–	–	6
Eastern,	Kinloch,		192	–	–	– 2½	– 3	–	–	7
Perth,	Kinnaird,		228	– 2½	– 2½	– 6	– 6	– ⅛	– ½	8
Do.,	Kinnoul,		328	– 3½	– 3½	– 1½	– 1½	– ¼	– ¼	9
		Perth (part of), R. and P.,	3,452	– 3½	– 3½	– 6½	– 6½	–	–	10
Eastern,	Kirkmichael,		935	– 1¼	– 2	(b)– 2⅝	(b)– 3	– 9/16	– ¼	11
Do.,	Lethendy,		151	– 1	– 1⅝	– 2½	– 3⅛	– ¼	– 7/16	12
Central,	Logiealmond,		501	– 1½	– 1½	– 4¼	– 4¼	– ¼	– ¼	13
Highland,	Logierait,		1,773	– 4¾	– 5½	– 3⅜	– 3⅞	–	–	14
Perth,	Longforgan,		1,779	– 2⅝	– 3¾	– 5 1/16	– 6⅛	– 9/64	– 9/32	15
Central,	Madderty,		483	– 2¼	– 2¾	– 2½	– 2½	– ⅛	– ⅛	16
Eastern,	Meigle,		660	– 1	– 1	– 4	– 4¼	– ⅛	– ⅛	17
Perth,	Methven,		1,747	– 4¼	– 4¼	– 3	– 4	–	–	18
Do.	Moneydie,		251	– 1½	– 1½	– 5	– 5	–	–	19
Central,	Monivaird,		590	– 1⅞	– 1⅞	(d)– 2⅝	(d)– 3	– 3/16	– ¼	20
Highland	Moulin,		2,381	– 2½	– 2½	(e)– 4½	(e)– 4¾	– ⅛	– ½	21
Central,	Muckhart,		542	– 1	– 1	– 7¼	– 7¼	– ¾	– ¾	22
Do.	Muthill,		2,016	– 3½	– 3½	– 2¼	– 2½	–	–	23
Perth,	Perth,		277	– 5½	– 5¾	– 4	– 4	–	–	24
		Perth (part of), R. and P.,	26,467	– 5½	– 5¾	– 6⅜	– 6⅝	–	–	25
Western,	Port of Monteith,		1,092	– 5½	– 5½	(i)– 5	(i)– 5	–	–	26
Eastern,	Rattray,		442	– 7½	– 7½	– 5¼	– 5¼	– ⅛	– ⅛	27
		Rattray,	2,225	– 7½	– 7½	– 5¼	– 5¼	– ⅛	– ⅛	28
Perth	Redgorton,		1,369	– 4½	– 4½	– 2½	– 2½	–	–	29
Do.	Rhynd,		270	– 1¾	– 1½	– 3¾	– 3½	– 1/16	– 1/32	30
Do.	St Madoes,		420	– 2½	– 2½	– 5½	– 5½	– ¼	– ¼	31
Eastern,	St Martins,		871	– 3	– 3	– 7¾	– 7¾	– ¼	– ¼	32

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 7¼	- 7½	8·000	5·500	-	-	
2	- 7¼	- 7½	7·500	5·000	-	2 7	
3	- 7⅛	- 7⅛	8·250	5·750	-	-	
4	- 4⅝	- 5⅝	8·000	5·500	-	-	
5	- 6½	- 7	8·250	5·750	-	-	
6	- 4	- 4	8·250	5·750	-	-	
7	- 2½	- 3	7·250	4·750	-	-	
8	- 8⅝	- 9	8·250	5·750	-	-	
9	- 5¼	- 5¼	8·250	5·750	-	-	
10	- 10	- 10	-	-	- 8	(a)2 5	(a) Occupiers of shops were assessed at 2½d. per £ less than this rate.
11	- 4 1/16	- 5¼	7·250	4·750	-	-	(b) In the School District of Persie the School Rate was 3d. on owners and 3d. on occupiers.
12	- 3¾	- 5 3/16	7·250	4·750	-	-	
13	- 6	- 6	8·000	5·500	-	-	
14	- 8⅛	- 9⅝	8·100	5·500	-	-	
15	-7 881/1080	- 9 73/105	8·250	5·750	-	-	
16	- 4⅞	- 5⅜	8·000	5·500	-	-	
17	- 5⅛	- 5⅜	7·250	4·750	-	-	
18	- 7¼	- 8¼	(c)8·250	(c)5·750	-	-	(c) *Almondbank and Bridgeton Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *See* also note at Redgorton Parish below.
19	- 6½	- 6½	8·250	5·750	-	-	
20	- 4 11/16	- 5⅛	8·000	5·500	-	-	(d) In the School District of Amulree the School Rate was 2⅝d. on owners and 2⅝d. on occupiers.
21	- 7½	- 7¾	(f)8·100	(f)5·500	-	-	(e) No School Rate appears to have been levied in the part of the parish situated in Tenandry School District during the year 1899–1900.
22	- 9	- 9	8·000	5·500	-	-	(f) *Pitlochry Special Water District.*—Assessment of 4d. on owners and 4d. on occupiers. *Pitlochry Special Drainage District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *Pitlochry Special Lighting and Scavenging District.*—Assessment of 2d. on owners and 2d. on occupiers.
23	- 5¾	- 6	(g)8·000	(g)5·500	-	-	(g) *Muthill Special Water District.*—Assessment of 3d. on owners and 3d. on occupiers.
24	- 9½	- 9¾	8·250	5·750	-	-	*Muthill Special Drainage District.*—Assessment of 3d. on owners and 3d. on occupiers. *Muthill Special Lighting District* — Assessment of 1½d. on owners and 1½d. on occupiers.
25	- 11⅞	1 -⅛	-	-	- 8	(h)2 5	(h) *Vide* note (a) above.
26	- 10½	- 10½	8·000	5·500	-	-	(i) In the following School Districts the School Rates were:—Gartmore, 1d. on owners and 1d. on occupiers; Trossachs, 3d. on owners and 3d. on occupiers.
27	1 -⅞	1 -⅞	7·250	4·750	-	-	
28	1 -⅞	1 -⅞	7·250	4·750	- 5	- 6	
29	- 7	- 7	(j)8·250	(j)5·750	-	-	(j) *Stanley Special Water District.* — Assessment of 9d. on owners and 9d. on occupiers. *See* also note at Auchtergaven Parish, page 293.
30	- 5¾	- 5 1/12	8·250	5·750	-	-	*Stanley Special Lighting District.*—Assessment of ½d. on owners and ½d. on occupiers. *See* also note at Auchtergaven Parish, page 293.
31	- 8¼	- 8¼	8·250	5·750	-	-	
32	- 11	- 11	7·250	4·750	-	-	*Almondbank and Bridgeton Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *See* also note at Methven Parish above.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
PERTH—*contd.*										
Perth,	Scone,		2,100	- 3½	- 4	- 4½	- 5	- ¼	- ¼	1
Do.	Tibbermore,		1,692	- 2¼	- 2⅜	- 2¼	- 2⅜	- ⅛	- ⅛	2
Central,	Trinity Gask,		386	- 1¾	- 2	- 2½	- 3	- ¼	- ¼	3
Highland,	Weem,		437	- 2	- 2	6	- 6	-		4
		Total,	122,185							
RENFREW—										
Upper,	Cathcart,		4,552	- 1⅛	- 1¼	- 4⅜	- 4⅜	- ¼	¼	5
		Glasgow (part of), R. and P.,	11,957	- 1⅛	- 1¼	- 4⅜	- 4⅜	-	-	6
Do.	Eaglesham,		1,207	- 3½	- 3½	- 2	- 2	- ⅛	- ⅛	7
Do.	Eastwood,		3,516	- 5¼	- 5¾	(g)- 6⅞	(g)- 7¾	- ⅝	- ¾	8
		Pollokshaws,	10,228	- 5¼	- 5¾	- 6⅞	- 7¾	- ⅝	- ¾	9
		Glasgow (part of), R. and P.,	2,298	- 5¼	- 5¾	- 6⅞	- 7¾	- ⅜	- ½	10
Lower,	Erskine,		1,691	- 2	- 2	- 4¾	- 4¾	- ¼	- ¼	11
Do.	Greenock, C.,		89	- 6⅛	- 6⅛	(l)- 4	(l:m) 4	-	-	12
		Greenock, P.,	63,423	- 6⅛	- 6⅛	(n)- 4¾	(m:n) 4¾	-	-	13
Do.	Houston,		1,946	- 4⅝	- 4¾	- 5	- 5¼	(o)- ⅛	(o)- ⅛	14
Do.	Inchinnan, C.,		567	- 3	- 1¼	- 4½	- 1 13/20	- ¼	- 3/20	15
Do.	Inverkip and Gourock, C.,		2,066	- 2¼	- 2	(r)- 4½	(r)- 4 9/20	- 21/20	- 13/20	16
		Gourock,	4,475	- 2¼	- 2	- 4½	- 4 9/20	- 21/20	- 13/20	17

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 8¼	- 9¼	(a)8·250	(a)5·750	-	-	(a) *Scone Special Drainage District.* — Assessment of 1*d.* on owners and 1*d.* on occupiers. *Scone Special Lighting District*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
2	- 4⅝	- 4⅞	(b)8·250	(b)5·750	-	-	(b) *Burghmuir Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
3	- 4½	- 5¼	8·000	5·500	-	-	
4	- 8	- 8	8·100	5·500	-	-	
5	- 5⅝	- 5⅞	(c)10·104	(c)7·479	-	-	(c) *Clarkston Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Cathcart Special Drainage District.* — Assessment of 1*d.* on owners and 1*d.* on occupiers. *Cathcart Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers. *Clarkston and Busby Special Lighting District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *See* also note at Mearns Parish, page 301.
6	- 5½	- 5⅝	-	-	(d)- 8 1/16	(d:e)2 7 9/16	(d) *Vide* footnote (‡) to page 283. (e) *Vide* note (p) on page 285.
7	- 5⅝	- 5⅝	(f)10·104	(f)7·479	-	-	(f) *Eaglesham Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
8	1 -¾	1 2¼	(h)10·104	(h)7·479	-	-	(g) In the School District of Levern the School Rate was 3½*d.* on owners and 3½*d.* on occupiers.
9	1 -¾	1 2¼	3·229	·604	- 7	1 7	(h) *Giffnock Special Drainage District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers. *Eastwood Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
10	1 -½	1 2	-	-	(i)- 8 1/16	(i:j)2 7 9/16	(i) *Vide* footnote (‡) to page 283. (j) *Vide* note (p) on page 285.
11	- 7	- 7	(k)9·729	(k)7·104	-	-	(k) *Inchinnan and Erskine Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *See* also note at Inchinnan Parish below. *Bishopton Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Langbank Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
12	- 10⅛	- 10⅛	9·729	7·104	-	-	(l) In the West Landward School District the School Rate was 1*d.* on owners and 1*d.* on occupiers. But *see* also note (m) below regarding occupiers' rate. (m) Owing to want of data on which to estimate occupiers' rates under the Education Acts, in the landward and burghal portions of the parish, the owners' rates have been entered n the occupiers' column.
13	- 10⅞	- 10⅞	-	-	- 6	2 10½	(n) Rate in part of burgh. In remaining parts the School Rate was 4*d.* on owners and 4*d.* on occupiers, and 1*d.* on owners and 1*d.* on occupiers. But *see* also note (m) above regarding occupiers' rate.
14	- 9⅞	- 10¼	(p)9·729	(p)7·104	-		(o) This rate was not levied in Bridge of Weir Registration District. (p) *Bridge of Weir Special Water District.*—Assessment of 9½*d.* on owners and 9½*d.* on occupiers. *Crosslee Special Water District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers. *See* also note at Kilbarchan Parish, page 301. *Bridge of Weir Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼d. on occupiers. *See* also note at Kilbarchan Parish, page 301.
15	- 7¾	- 3 1/10	(q)9·729	(q)7·104	-	-	(q) *Inchinnan and Erskine Special Water District.*—Assessment of 5*d.* on owners and 5*d.* on occupiers. *See* also note at Erskine Parish above.
16	- 7 11/16	- 6 29/16	(s)9·729	(s)7·104	-	-	(r) In the following School Districts the School Rates were:—Inverkip, 3½*d.* on owners and 2¼*d.* on occupiers; Skelmorlie, 3*d.* on owners and 3¼*d.* on occupiers.
17	- 7 11/16	- 6 29/16	3·229	·604	- 5¼	1 9½	(s) *Inverkip Special Water District.*—Assessment of 5½*d.* on owners and 5½*d.* on occupiers. *Inverkip Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Wemyss Bay Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers. *Wemyss Bay Special Drainage District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
RENFREW—*contd.*										
Lower,	Kilbarchan, C.,		7,111	- 4½	- 3¾	- 4 5/16	- 3⅝	(a)- 1 1/16	(a)- 15/16	1
Do.	Kilmalcolm,		3,649	- 2⅝	- 2⅝	- 3	- 3	- 10/12	- 10/12	2
Do.	Lochwinnoch,		3,477	- 3 9/16	- 3¾	- 3¾	- 4½	- 1⅛	- 1¼	3
Upper,	Mearns,		3,426	- 6¼	- 6½	- 4½	- 4½	- ⅛	- ⅛	4
Do.	Neilston, C.,		4,074	- 9⅞	- 8¼	- 5¼	- 4½	- 11/16	- 11/16	5
		Barrhead (part of),	7,300	- 9⅞	- 8¼	- 5¼	- 4½	- 13/16	- 17/16	6
Do.	Paisley, C.,		6,707	- 5 1/16	- 4 15/16	(h)- 4 11/16	(h)- 4	- 13/16	- ⅝	7
		Johnstone,	9,668	- 5 1/16	- 4 15/16	- 4 11/16	- 4	- 7/16	- 3/16	8
		Barrhead (part of),	1,200	- 5 1/16	- 4 15/16	- 3½	- 2½	- 7/16	- 3/16	9
		Paisley, P.,	66,425	- 5 1/16	- 4 15/16	- 5⅞	- 5¾	-	-	10
Lower,	Port-Glasgow,		23	- 8	- 9	- 3¾	- 3¾	-	-	11
		Port-Glasgow, P.,	14,685	- 8	- 9	- 6½	- 7		-	12
Upper,	Renfrew,		2,530	- 3½	- 3¼	- 6⅛	- 6¼	- ¾	- ¾	13
		Renfrew, R. and P.,	6,777	- 3⅛	- 3¼	- 4⅝	- 4⅞	- ⅝	- ⅝	14
		Total,	245,067							
ROSS AND CROMARTY—										
Mid Ross,	Alness,		1,039	- 9¼	- 10½	- 7	- 8¼	- ¼	- ¼	15
Western,	Applecross,		1,786	1 11	2 1	- 5	- 5	- 1½	- 1½	16
Black Isle,	Avoch,		1,817	- 8¼	- 10½	- 4	- 3½	- ½	- ¼	17
Lewis,	Barvas,		6,494	4 6	4 6	- 4½	- 4½	- 1	- 1	18
Mid Ross,	Contin,		1,436	- 2½	- 2½	(n)- 5½	(n)- 5½	(o)-	(o)-	19

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of Occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 9 7/8	– 8 5/16	(b) 9·729	(b) 7·104	–	–	(a) In the part of the parish within Bridge of Weir Registration District the corresponding rates were 1 5/16d. on owners and 1 5/16d. on occupiers. (b) *Bridge of Weir and Ranfurly Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *Bridge of Weir Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *See* also note at Houston Parish, page 299. *Linwood Special Water District.*—Assessment of 3¾d. on owners and 3¾d. on occupiers. *Kilbarchan Special Water District.*—Assessment of 5½d. on owners and 5½d. on occupiers. *Kilbarchan Special Drainage District.*—Assessment of 4½d. on owners and 4½d. on occupiers. *Kilbarchan Special Lighting District.*—Assessment of 1¾d. on owners and 1¾d. on occupiers. *Crosslee Special Water District.*—Assessment of 5½d. on owners and 5½d. on occupiers. *See* also note at Houston Parish, page 299.
2	– 6 1/8	– 6 1/8	(c) 9·729	(c) 7·104	–	–	(c) *Kilmalcolm Special Water District.*—Assessment of 6¾d. on owners and 6¾d. on occupiers. *Kilmalcolm Special Lighting District.*—Assessment of ¾d. on owners and ¾d. on occupiers. *Kilmalcolm Special Drainage District.*—Assessment of ¾d. on owners and ¾d. on occupiers. *Kilmalcolm Special Scavenging District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
3	– 8 7/16	– 9 1/8	(d) 9·729	(d) 7·104	–	–	(d) *Lochwinnoch Special Water District.*—Assessment of 10d. on owners and 10d. on occupiers. *Howwood Special Water District.*—Assessment of 5½d. on owners and 5½d. on occupiers. *Lochwinnoch Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers.
4	– 10 7/8	– 11 1/8	(e) 10·104	(e) 7·479	–	–	(e) *Busby Special Drainage District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. *Newton Mearns Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *Clarkston and Busby Special Lighting District.*—Assessment of 1¾d. on owners and 1¾d. on occupiers. *See* also note at Cathcart Parish, page 299.
5	1 3 9/16	1 1 9/20	(f) 10·104	(f) 7·479	(g)–	(g)–	(f) *Neilston Special Water District.*—Assessment of 7¼d. on owners and 7¼d. on occupiers.
6	1 3 11/40	1 1 33/100	3·229	·604	1 6¾	1 3¾	*Neilston Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers. (g) *Vide* footnote (‡) to page 283.
7	– 10 7/24	– 9 5/16	(i) 10·104	(i) 7·479	–	–	(h) In the School District of Levern the School Rate was 3½d. on owners and 2½d. on occupiers.
8	– 10 1/24	– 9 1/8	1·104	·438	– 7½	2 1½	(i) *Halfway House Special Drainage District.*—Assessment of 3¾d. on owners and 3¾d. on occupiers.
9	– 8 11/48	– 7⅝	3·229	·604	1 6¾	1 3¾	*Elderslie Special Lighting District.*—Assessment of 1d. on owners and 1d. on occupiers.
10	– 10 13/16	– 10 11/16	–	–	(j)– 8 3/40	2 9 13/40	(j) Special Drainage Districts Nos. 1 and 3, 2d. per £ on owners; Special Drainage Districts Nos. 2 and 4, 3½d. per £ on owners.
11	– 11¾	1 –¾	9·729	7·104	–	–	
12	1 2½	1 4	–	–	– 6⅝	2 2⅛	
13	– 10	– 10¼	(k) 10·104	(k) 7·479	(l)–	(l)–	(k) *Whiteinch Special Drainage District.*—Assessment of 3¾d. on owners and 3¾d. on occupiers.
14	– 8⅜	– 8¾	–	–	– 9½	1 6½	*Renfrew Special Lighting District.*—Assessment of 1¼d. on owners and 1¼d. on occupiers. (l) *Vide* footnote (‡) to page 283.
15	1 4½	1 7	8·017	5·241	–	–	
16	2 5½	2 7½	7·717	4·941	–	-	
17	1 –¾	1 2¼	(m) 8·617	(m) 5·841	–	–	(m) *Avoch Special Water and Drainage District.*—Assessment of 8d. on owners and 8d. on occupiers.
18	4 11½	4 11½	12·267	9·491	–	–	*Avoch Special Lighting and Scavenging District.*—Assessment of 2½d. on owners and 2½d. on occupiers.
19	– 8	– 8	8·017	5·241	–	–	(n) In the following School Districts the School Rates were:—Kinlochluichart, 2d. on owners and 2d. on occupiers; Carnoch, 3d. on owners and 3d. on occupiers. (o) In the Registration Districts of Carnoch and Kinlochluichart the "other rates" were ¼d. on owners and ¼d. od occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners. s. d.	Poor Law Acts. Occupiers. s. d.	Education Acts. Owners. s. d.	Education Acts. Occupiers. s. d.	Other Rates. Owners. s. d.	Other Rates. Occupiers. s. d.	
ROSS & CROMARTY —*continued.*										
Black Isle,	Cromarty,	. . . .	669	1 $1\frac{1}{16}$	1 $1\frac{7}{8}$	– $5\frac{1}{2}$	– $5\frac{13}{16}$	– $\frac{3}{8}$	– $\frac{1}{16}$	1
		Cromarty P.,	1,338	1 $1\frac{1}{16}$	1 $1\frac{7}{8}$	– $5\frac{1}{2}$	– $5\frac{13}{16}$	– $\frac{3}{8}$	– $\frac{1}{16}$	2
Mid Ross,	Dingwall,	. . . .	276	– $7\frac{1}{2}$	– $7\frac{1}{2}$	– 4	– 4	– $1\frac{1}{4}$	– $1\frac{1}{4}$	3
		Dingwall, R. and P.,	2,300	– $7\frac{1}{2}$	– $7\frac{1}{2}$	– 4	– 4	– 1	– 1	4
Easter Ross,	Edderton,	. . . .	642	– 9	– $9\frac{1}{2}$	– 5	– 5	– $3\frac{1}{4}$	– $3\frac{1}{4}$	5
Do.	Fearn,	. . . .	1,900	– $11\frac{3}{4}$	– $11\frac{3}{4}$	– 4	– 4	– $\frac{1}{4}$	– $\frac{1}{4}$	6
Mid Ross,	Fodderty,	. . . .	1,897	– $7\frac{3}{4}$	– 8	– 3	– $3\frac{1}{4}$	– 1	– 1	7
Western,	Gairloch,	. . . .	4,181	1 –	1 –	– 9	– 9	– $\frac{1}{4}$	– $\frac{1}{4}$	8
South-Western,	Glenshiel,	. . . .	394	1 3	1 3	– 5	– 5	– $\frac{3}{4}$	– $\frac{3}{4}$	9
Black Isle,	Killearnan,	. . . .	951	1 – $\frac{1}{2}$	1 – $\frac{1}{2}$	– $2\frac{3}{4}$	– $2\frac{3}{4}$	– $\frac{3}{4}$	– $\frac{3}{4}$	10
Easter Ross,	Kilmuir Easter,	. . . .	1,024	– 10	– $11\frac{3}{4}$	– 5	– 5	– $\frac{1}{4}$	– $\frac{1}{4}$	11
Mid Ross,	Kiltearn,	. . . .	1,301	– $6\frac{5}{8}$	– $6\frac{3}{4}$	– $3\frac{1}{8}$	– $3\frac{3}{4}$	– $\frac{1}{4}$	– $\frac{1}{4}$	12
Easter Ross,	Kincardine,	. . . .	1,417	– 8	– 8	– 5	– 5	– $1\frac{1}{2}$	– $1\frac{1}{2}$	13
South-Western,	Kintail,	. . . .	588	1 3	1 3	– 3	– 3	– $\frac{3}{4}$	– $\frac{3}{4}$	14
Black Isle,	Knockbain,	. . . .	1,667	– $10\frac{1}{2}$	– 11	– $5\frac{5}{8}$	– $6\frac{1}{2}$	– $\frac{1}{4}$	– $\frac{1}{4}$	15
South-Western,	Lochalsh,	. . . .	1,868	1 5	1 5	– $5\frac{1}{2}$	– $5\frac{1}{2}$	– $\frac{3}{4}$	– $\frac{3}{4}$	16
Mid Ross,	Lochbroom,	. . . .	3,910	1 4	1 4	– 6	– 6	– $\frac{1}{2}$	– $\frac{1}{2}$	17
South-Western,	Lochcarron,	. . . .	1,642	– 10	– 10	– $7\frac{1}{2}$	– $7\frac{1}{2}$	– $\frac{1}{2}$	– $\frac{1}{2}$	18
Lewis,	Lochs,	. . . .	4,676	3 8	3 8	– 6	– 6	– 1	– 1	19
Easter Ross,	Logie-Easter,	. . . .	870	– $9\frac{1}{2}$	– $9\frac{1}{2}$	– 7	– 7	– $\frac{1}{4}$	– $\frac{1}{4}$	20
Do.	Nigg,	. . . .	930	1 4	1 5	– $1\frac{1}{2}$	– 2	– $\frac{1}{8}$	– $\frac{1}{8}$	21
Black Isle,	Resolis,	. . . .	1,339	1 $4\frac{1}{2}$	1 $11\frac{1}{2}$	– $5\frac{1}{4}$	– $6\frac{1}{2}$	– $1\frac{1}{2}$	– $1\frac{1}{4}$	22
Do.	Rosemarkie,	. . . .	472	– 9	– 11	– $6\frac{3}{4}$	– 8	– $\frac{1}{4}$	– $\frac{1}{4}$	23
		Fortrose, R. and P.,	871	– 9	– 11	– $6\frac{3}{4}$	– 8	– $\frac{1}{4}$	– $\frac{1}{4}$	24
Easter Ross,	Rosskeen,	. . . .	2,363	– $10\frac{1}{2}$	– $10\frac{1}{2}$	– 6	– 6	– $\frac{1}{2}$	– $\frac{1}{2}$	25
		Invergordon,	1,117	– $10\frac{1}{2}$	– $10\frac{1}{2}$	– 6	– 6	– $\frac{1}{4}$	– $\frac{1}{4}$	26
Lewis,	Stornoway,	. . . .	8,413	1 $5\frac{1}{2}$	1 $5\frac{1}{2}$	– 8	– 8	– 2	– 2	27
		Stornoway,	3,386	1 $5\frac{1}{2}$	1 $5\frac{1}{2}$	– 8	– 8	– $\frac{1}{2}$	– $\frac{1}{2}$	28
Easter Ross,	Tain,	. . . .	1,182	– $11\frac{1}{4}$	– $11\frac{1}{4}$	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– $1\frac{1}{4}$	– $1\frac{1}{4}$	29
		Tain, R. and P.,	1,636	– $11\frac{1}{4}$	– $11\frac{1}{4}$	– $4\frac{1}{2}$	– $4\frac{1}{2}$	– $1\frac{1}{4}$	– $1\frac{1}{4}$	30
Easter Ross,	Tarbat,	. . . .	1,703	1 1	1 1	– 4	– 4	– $\frac{3}{4}$	– $\frac{3}{4}$	31
Lewis,	Uig,	. . . .	4,621	2 5	2 5	– 9	– 9	– $\frac{1}{2}$	– $\frac{1}{2}$	32
Mid Ross,	Urquhart,	. . . .	2,328	1 4	1 8	– 6	– $6\frac{1}{2}$	– $1\frac{1}{4}$	– $2\frac{1}{4}$	33
Do.	Urray,	. . . .	2,283	– $7\frac{1}{2}$	– $7\frac{1}{2}$	(*j*)– $3\frac{1}{2}$	(*j*)– $3\frac{1}{2}$	– $1\frac{1}{4}$	– $1\frac{1}{4}$	34
		Total,	78,727							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 6 19/40	1 7 19/40	8·617	5·841	–	–	
2	1 6 19/40	1 7 19/40	–	–	– 10	3 5	
3	1 – 3/4	1 – 3/4	8·017	5·241	–	–	
4	1 – 1/2	1 – 1/2	–	–	– 5½	1 2½	
5	1 5¼	1 5¾	9·892	7·116	–	–	
6	1 4	1 4	(a)9·892	(a)7·116	–	–	(a) *Balintore Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *See* also note at Nigg Parish below.
7	– 11¾	1 – 1/4	(b)8·017	(b)5·241	–	–	(b) *Strathpeffer Special Water and Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
8	1 9¼	1 9¼	7·717	4·941	–	–	
9	1 8¾	1 8¾	5·467	2·691	–	–	
10	1 4	1 4	8·617	5·841	–	–	
11	1 3¼	1 5	9·892	7·116	–	–	
12	– 10	– 10¾	(c)8·017	(c)5·241	–	–	(c) *Evanton Special Water and Drainage District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
13	1 2½	1 2½	9·892	7·116	–	–	
14	1 6¾	1 6¾	5·467	2·691	–	–	
15	1 4⅜	1 5¾	(d)8·617	(d)5·841	–	–	(d) *Munlochy Special Water and Drainage District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.
16	1 11¼	1 11¼	(e)5·467	(e)2·691	–	–	(e) *Plockton Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers.
17	1 10½	1 10½	(f)8·017	(f)5·241	–	–	(f) *Ullapool Special Water and Drainage District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
18	1 6	1 6	(g)5·467	(g)2·691	–	–	(g) *Lochcarron Special Water District.* — Assessment of 5*d.* on owners and 5*d.* on occupiers.
19	4 3	4 3	12·267	9·491	–	–	
20	1 4¾	1 4¾	9·892	7·116	–	–	
21	1 5¾	1 7⅛	(h)9·892	(h)7·116	–	–	(h) *Balintore Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *See* also note at Fearn Parish above.
22	1 11¼	2 7¼	8·617	5·841	–	–	
23	1 4	1 7¼	8·617	5·841	–	–	
24	1 4	1 7¼	–	–	– 7½	1 3	
25	1 5	1 5	9·892	7·116	–	–	
26	1 4¾	1 4¾	9·367	6·591	–	1 6	
27	2 3½	2 3½	12·267	9·491	–	–	
28	2 2	2 2	3·867	1·091	– 5	1 2	
29	1 5	1 5	9·892	7·116	–	–	
30	1 5	1 5	–	–	– 8	– 4	
31	1 5¾	1 5¾	9·892	7·116	–	–	
32	3 2½	3 2½	12·267	9·491	–	–	
33	1 11¼	2 4¾	(i)8·017	(i)5·241	–	–	(i) *Conon Bridge Special Water and Drainage District.*—Assessment of 3¾*d.* on owners and 3¾*d.* on occupiers.
34	1 – 1/4	1 – 1/4	(k)8·017	(k)5·241	–	–	(j) In the School District of Carnoch the School Rate was 3*d.* on owners and 3*d.* on occupiers. (k) *Ord Village Special Water and Drainage District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and i the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
ROXBURGH—										
Jedburgh,	Ancrum,		1,241	– 3⅜	– 4⅛	– 4 1/12	– 5	– ⅙	– 1/12	1
Do.	Bedrule,		246	– 3¼	– 3¾	– 1⅜	– ⅛	– ⅙	– ⅛	2
Melrose,	Bowden,		694	– 3¼	– 3¼	– 3¼	– 1¾	–	–	3
Liddesdale,	Castleton,		2,023	– 1½	– 2	– 3	– 3	–	–	4
Hawick,	Cavers,		1,531	– 2¾	– 2¾	– 4¾	– 4¾	(e)– ½	(e)– ½	5
Jedburgh,	Crailing,		600	– 2	– 1 11/12	– 4¼	– 4¼	– ⅙	– ⅙	6
Kelso,	Eckford,		757	– 2	– 1¼	– 3¾	– 3¾	– ¼	– ½	7
Do.,	Ednam,		581	– 2½	– 2½	– 2½	– 2½	– ⅙	– ⅙	8
Hawick,	Hawick,		1,352	– 5⅝	– 6⅛	– 4⅝	– 5⅛	– ⅝	– ⅝	9
		Hawick, P.,	19,204	– 5⅝	– 6⅛	– 3 7/8	– 4⅛	– ⅝	– ⅝	10
Jedburgh,	Hobkirk,		631	– 2	– 2¼	– 2¼	– 2	– ¼	– ¼	11
Kelso,	Hownam,		223	– 1¼	– 1¼	– 3	– 3	– ¼	– ¼	12
Jedburgh,	Jedburgh,		1,417	– 6	– 6¾	(e)– 2½	(e)– 2½	(f) ¾	(f)– ¾	13
		Jedburgh, R.,	3,397	– 6	– 6¾	– 6¾	– 6¾	– ¾	– ¾	14
Kelso,	Kelso,		555	– 5¾	– 6 1/12	– 4⅛	– 4 7/12	– 1/12	– 1/12	15
		Kelso,	4,184	– 5¾	– 6 1/12	– 4⅛	– 4 7/12	– 1/12	– 1/12	16
Melrose,	Lilliesleaf,		649	– 4½	– 4½	– 5½	– 5½	– ¼	– ¼	17
Kelso,	Linton,		468	– 2¾	– 2¾	– 3½	– 3½	– ¼	– ¼	18
Do.	Mackerston,		401	– 2½	– 3½	– 2½	– 3½	– ⅙	– ¼	19
Melrose,	Maxton,		473	– 2	– 2¼	– 2½	– 2⅝	– ⅛	– ⅛	20
Do.	Melrose,		2,796	– 5½	– 6	– 2¾	– 3	– ¼	– ¼	21
		Melrose,	2,086	– 5½	– 6	– 2¾	– 3	– ¼	– ¼	22
Jedburgh,	Minto,		430	– 1¾	– 1¾	– 5	– 5	– ⅛	– ⅛	23
Kelso,	Morebattle,		846	– 1½	– 1	– 3¼	– 3	–	–	24
Jedburgh,	Oxnam,		684	– ⅞	– ¾	– 1⅜	–	–	–	25
Hawick,	Roberton		455	– 1¼	– 1½	– 4	– 4	– ⅛	– ⅛	26
Kelso,	Roxburgh,		945	– 1	– 1	– 3½	– 4	– ⅛	– ¼	27
Melrose,	St Boswells,		962	– 1¾	– 1¾	– 1¼	– 1¼	–	–	28
Kelso,	Smailholm,		340	– 2¼	– 2⅛	– 3⅛	– 4¼	– ⅛	– ⅙	29
Jedburgh,	Southdean,		672	– ⅞	– 1¼	(j)– 3	(j)– 3⅛	(k)– ¼	(k)– ⅜	30
Kelso,	Sprouston,		1,006	– 1⅞	– 2¼	– 3¼	– 3½	– ⅛	– ⅛	31
Do.	Stitchel,		314	– 1¾	– 1¾	– 3½	– 3½	– ¼	– ¼	32
Hawick,	Teviothead,		453	– 2½	– 2½	– 2	– 1	–	–	33
Kelso	Yetholm,		884	– 7 9/10	– 8 3/10	– 2⅛	– 3⅜	– 3/10	– 3/10	34
		Total,	53,500							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	– 7 11/12	– 9 5/12	(a)8·000	(a)5·000	–	–	(a) *Ancrum Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Ancrum Special Drainage District.*—Assessment of 1*d.* on owners and 1*d.* on occupiers.
2	– 5 1/12	– 4 5/12	8·000	5·000	–	–	
3	– 6½	– 5	(b)9·100	(b)6·100	–	–	(b) *Bowden and St. Boswells Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *See* also note at Parish of St. Boswells below.
4	– 4½	– 5	6·300	3·300	–	–	
5	– 8	– 8	(d)8·800	(d)5·800	–	–	(c) Levied in Cavers District only.
6	– 6 5/12	– 6⅛	8·000	5·000	–	–	(d) *Denholm Special Water District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *Denholm Special Lighting District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers.
7	6	– 5½	7·700	4·700	–	–	
8	– 5⅛	– 5⅛	7·700	4·700	–	–	
9	– 10⅞	– 11⅞	8·800	5·800	–	–	
10	– 10⅛	– 10⅞	–	–	– 10½	2 3½	
11	– 4½	– 4½	8·000	5·000	–	–	
12	– 4½	– 4½	7·700	4·700	–	–	
13	– 9¼	– 10	8·000	5·000	–	–	(e) In the School District of Edgerston the School Rate was 4*d.* on owners and 4*d.* on occupiers. (f) In Edgerston Registration District the corresponding rates were ½*d.* on owners and ½*d.* on occupiers.
14	1 1½	1 2¼	–	–	(g)– 6¼	(g)1 11¼	(g) *Special Drainage District, No.* 1.—Assessment of ½*d.* on owners. *Special Drainage District No.* 2.—Assessment of 4*d.* on owners. *Special Drainage District No.* 4.—Assessment of 2½*d.* on owners and 2½*d.* on occupiers.
15	– 10	– 10¾	7·700	4·700	–	–	
16	– 10	– 10¾	6·450	4·050	– -½	1 7½	
17	– 10¼	– 10¼	9·100	6·100	–	–	
18	– 6½	– 6½	7·700	4·700	–	–	
19	– 5⅛	– 7⅛	7·700	4·700	–	–	
20	– 4⅝	– 5	9·100	6·100	–	–	
21	– 8½	– 9¼	(h)9·100	(h)6·100	–	–	(h) *Newtown Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Newtown Special Lighting and Scavenging District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *Gattonside Special Water District.*—Assessment of 9*d.* on owners and 9*d.* on occupiers.
22	– 8½	– 9¼	8·700	·700	– 3½	2 9½	
23	– 6⅞	– 6⅞	8·000	5·000	–	–	
24	– 4¾	– 4	7·700	4·700	–	–	
25	– 2¼	– -¾	8·000	5·000	–	–	
26	– 5¾	– 5⅝	8·800	5·800	–	–	
27	– 4⅝	– 5¼	7·700	4·700	–	–	
28	– 3	– 3	(i)9·100	(i)6·100	–	–	(i) *St. Boswells Special Water District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers. *Bowden and St. Boswells Special Water District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *See* also note at Parish of Bowden above. *St. Boswells Special Drainage District.*—Assessment of 1¾*d.* on owners and 1¾*d.* on occupiers. *St. Boswells Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
29	– 5½	– 6 11/12	7·700	4·700	–	–	
30	– 4¼	– 4 29/60	8·000	5·000	–	–	(j) In the School District of Edgerston the School Rate was 4*d.* on owners and 5¼*d.* on occupiers.
31	– 5¼	– 5⅞	7·700	4·700	–	–	(k) No corresponding rate levied in Edgerston *quoad sacra* Parish.
32	– 5⅛	– 5⅛	7·700	4·700	–	–	
33	– 4½	– 3½	8·800	5·800	–	–	
34	– 11	1 –	(l)7·700	(l)4·700	–	–	(l) *Town Yetholm Special Water District.*—Assessment of 2½*d.* on owners and 2½*d.* on occupiers. *Town Yetholm Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *Kirk Yetholm Special Water District.*—Assessment of 3¼*d.* on owners and 3¼*d.* on occupiers. *Kirk Yetholm Special Drainage District.*—Assessment of 7¼*d.* on owners and 7¼*d.* on occupiers. *Town Yetholm Special Lighting District.*—Assessment of 7/10*d.* on owners and 7/10*d.* on occupiers.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

County and District.	Name of Parish.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
SELKIRK—										
(County not divided into Districts.)	Ashkirk,	. . . .	479	– 1 38/60	– 1 47/60	– 4 3/8	– 5 18/32	– 6/32	– 7/32	1
	Caddonfoot,	. . . .	735	– 1½	– 1½	– 2¼	– 2¼	– ¼	– ¼	2
	Ettrick,	. . . .	414	– 1½	– 1½	– 3	– 3	– ⅛	– ⅛	3
	Galashiels,	. . . .	533	– 6⅛	– 6¾	– 2¼	– 2¼	– ¼	– ⅜	4
		Galashiels, P.	17,252	– 6⅛	– 6¾	– 6¾	– 7½	– ⅛	– ⅛	5
	Kirkhope,	. . .	500	– 2½	– 3½	– 2	– 1	– ¼	– ¼	6
	Selkirk,	. . . .	1,576	– 2¾	– 3	– 3	– 3	– ¼	– ¼	7
		Selkirk, R. and P.,	5,662	– 2¾	– 3	– 5	– 5	– ¼	– ¼	8
	Yarrow,	. . . .	561	– 1	– ½	– 4	– 4½	–	–	9
		Total,	27,712							
STIRLING—										
Eastern,	Airth, C.,	. . . .	1,325	– 2	– 2	– 4½	– 4	– ¾	– ⅜	10
Western,	Baldernock,	. . . .	553	– 2	– 2	– 3¼	– 3¼	– 1/16	– 1/16	11
Do.	Balfron,	. . . .	1,203	– 5	– 5⅛	– 4⅝	– 4¾	– 1/16	– 1/16	12
Eastern,	Bothkennar, C.,	. . . .	2,025	– 3	– 3	– 5½	– 4 4/25	– ⅝	– 38/60	13
		Grangemouth (part of),	2,109	– 3	– 3	– 7¾	– 7⅝	–	–	14
Western.	Buchanan,	. . . .	658	– 2⅛	– 2⅛	– 3⅝	– 3⅝	– ⅛	– ⅛	15
Do.	Campsie,	. . . .	5,338	– 6½	– 7	– 4½	– 4½	– 1	– 1	16
Central,	Denny, C.,	. . . .	3,290	– 5	– 5½	– 7½	– 8¼	(e)– ¾	(e)– ¾	17
		Denny and Dunipace (part of),	3,083	– 5	– 5½	– 7½	– 8¼	– ½	– ½	18
Western,	Drymen,	. . . .	1,512	– ½	– ½	(g)– 3½	(g)– 3½	–	–	19
Central,	Dunipace,	. . . .	638	– 5	– 6	– 5	– 6	–	–	20
		Denny and Dunipace (part of),	1,078	– 5	– 6	– 5	– 6	–	–	21

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899–1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 6 11/16	- 7 7/16	9·000	5·250	-	-	
2	- 4	- 4	9·000	5·250	-	-	
3	- 4 5/8	- 4 5/8	9·000	5·250	-	-	
4	- 8 5/8	- 9 3/8	9·000	5·250	-	-	
5	1 1	1 2 3/8	-	-	- 5½	2 4	
6	- 4 3/4	- 4 3/4	9·000	5·250	-	-	
7	- 6	- 6¼	9·000	5·250	-	-	
8	- 8	- 8¼	-	-	1 2½	2 2	
9	- 5	- 5	9·000	5·250	-	-	
10	- 7¼	- 6 3/8	8·000	5·975	-	-	
11	- 5 5/16	- 5 5/16	5·875	3·850	-	-	
12	- 9 11/16	- 9 15/16	(a)5·875	(a)3·850	-	-	(a) *Balfron Special Water District.*—Assessment of 6½*d.* on owners and 6½*d* on occupiers. *Balfron Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
13	- 9⅛	- 7 37/16	(b)8·000	(b)5·975	-	-	(b) *Carronshore Special Drainage District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *See* also note at Parish of Larbert, page 309. *Larbert Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *See* also notes at Parishes of Falkirk and Larbert, page 309. *Larbert Special Scavenging District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers. *See* also notes at Parishes of Falkirk and Larbert, page 309.
14	- 10¾	- 10 5/8	2·625	1·100	(c)- 4½	(c)1 10½	(c) *Special Drainage District.*—Assessment of 2*d.* per £ on owners and 2*d.* per £ on occupiers.
15	- 5⅞	- 5⅞	5·875	3·850	-	-	
16	1 -	1 0½	(d)5·875	(d)3·850		-	(d) *Lennoxtown Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers. *Lennoxtown Special Drainage District.*—Assessment of ½*d.* on owners and ½*d.* on occupiers. *Lennoxtown Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
17	1 1¼	1 2½	(f)6·625	(f)4·600	-	-	(e) In Haggs Registration District the corresponding rates were 1*d.* on owners and 1*d.* on occupiers.
18	1 1	1 2¼	6·625	4·600	1 8¾	1 6¾	(f) *Denny Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Bonnybridge* (*Central*) *Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *See* also notes at Parishes of Dunipace below and Kilsyth, page 309. *Bonnybridge* (Central) *Special Lighting District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
19	- 4	- 4	5·875	3·850	-	-	(g) In the School District of Gartmore the School Rate was 1*d.* on owners and 1*d.* on occupiers.
20	- 10	1 -	(h)6·625	(h)4·600	-	-	(h) *Bonnybridge* (*Central*) *Special Water District.*—Assessment of 7*d.* on owners and 7*d.* on occupiers. *See* also notes at Parishes of Denny above and Kilsyth, page 309.
21	- 10	1 -	6·625	4·600	1 8¾	1 6¾	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
STIRLING—*cont'd.*				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
Eastern, . .	Falkirk, . .	. . . .	8,926	- 5½	- 6	(a)- 6½	(a)- 7	- -¼	- -¼	1
		Falkirk, P., . .	17,312	- 5½	- 6	- 8	- 8½	-	-	2
		Grangemouth (part of),	4,003	- 5½	- 6	(e)- 7½	(e)- 8	-	-	3
Western, .	Fintry, . .	. . . .	357	- 5	- 5	- 6	- 6	- -⅜	- -⅜	4
Central, . .	Gargunnock, C., .	. . . .	674	- 2⅞	- 4¼	- 3¼	- 2 11/40	- -1/32	- -3/100	5
Western .	Killearn, . .	. . . .	1,182	- -¾	- -¾	- 2	- 2	- -1/32	- -1/32	6
Central, . .	Kilsyth, . .	. . . .	1,351	- 5¾	- 5¾	- 2½	- 2½	- -¾	- -¾	7
		Kilsyth, . .	6,073	- 5¾	- 5¾	- 5½	- 5½	- -¾	- -¾	8
Do. . .	Kippen, . .	. . . .	1,486	- 4	- 4	- 5½	- 5½	- 1¾	- 1¾	9
Eastern, . .	Larbert, . .	. . . .	8,340	- 4½	- 4¾	- 9½	- 10	- -¾	- -¾	10
Central, . .	Logie, C., . .	. . . .	1,045	- 1½	- 1⅜	- 3¾	- 3 7/20	- -⅛	- -1/10	11
		Bridge of Allan, .	3,207	- 1½	- 1⅜	- 3¾	- 3 7/20	- -⅛	- -1/10	12
Eastern, . .	Muiravonside, .	. . . .	3,671	- 2½	- 2½	- 5¾	- 6	- -½	- -½	13
Do. . .	Polmont, . .	. . . .	4,580	- 3⅜	- 3⅜	- 7	- 8	- -⅛	- -¼	14
		Grangemouth (part of),	369	- 3⅜	- 3⅜	- 7¾	- 7¾	-	-	15
Central, . .	St Ninians, C., .	. . . .	6,739	- 3½	- 2⅞	- 4⅜	- 3¾	- -½	- -⅝	16

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 -¼	1 1¼	(b)8·000	(b)5·975	-	-	(a) In the School District of Castlecary the School Rate was 5¼d. on owners and 5¼d. on occupiers. (b) *Bonnybridge (Eastern) Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *Laurieston Special Drainage District.*—Assessment of 6½d. on owners and 6½d. on occupiers *Camelon Special Drainage District.* - Assessment of 4d. on owners and 4d. on occupiers. *Carron Special Drainage District.* — Assessment of 3½d. on owners and 3½d. on occupiers. *See* also note at Larbert Parish below. *Camelon Special Lighting District.* — Assessment of 1¼d. on owners and 1¼d. on occupiers. *Bonnybridge (Eastern) Special Lighting District.*—Assessment of 1d. on owners and 1d. on occupiers. *Larbert Special Lighting District.*—Assessment of 1½d. on owners and 1½d. on occupiers. *See* also notes at Parishes of Bothkennar, page 307, and Larbert below. *Camelon Special Scavenging District.* — Assessment of 1½d. on owners and 1½d. on occupiers. *Larbert Special Scavenging District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *See* also notes at Parishes of Bothkennar, page 307, and Larbert below.
2	1 1½	1 2½	3·800	1·125	(c)- 10	(c:d)2 10	(c) Includes rate levied by Falkirk and Larbert Water Commismissioners. (d) Occupiers of premises other than dwelling-houses were assessed at 2s. 5½d. per £.
3	1 1	1 2	2·625	1·100	(f)- 4½	(f)1 10½	(e) Rate in Grangemouth School District. (f) *Vide* note (c) on page 307.
4	- 11⅜	- 11⅜	5·875	3·850	-	-	
5	- 6 9/16	- 6½	6·625	4·600	-	-	
6	- 2 25/32	- 2 25/32	(g)5·875	(g)3·850	-	-	(g) *Killearn Special Lighting District.*—Assessment of 2d. on owners and 2d. on occupiers.
7	- 9	- 9	(h)6·625	(h)4·600	-	-	(h) *Banton Special Water and Drainage District.*—Assessment of 7d. on owners and 7d. on occupiers.
8	1 -	1 -	2·625	1·100	- 9½	1 9½	*Bonnybridge (Central) Special Water District.*—Assessment of 7d. on owners and 7d. on occupiers. *See* also notes at Parishes of Denny and Dunipace, page 307.
9	- 11¼	- 11¼	6·625	4·600	-	-	
10	1 2⅜	1 3½	(i)8·000	(i)5·975	(j)-	(j)-	(i) *Stenhousemuir Special Drainage District.*—Assessment of 6½d. on owners and 6½d. on occupiers. *Larbert Special Drainage District.* — Assessment of 6½d. on owners and 6½d. on occupiers. *Carron Special Drainage District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *See* also note at Parish of Falkirk above. *Carronshore Special Drainage District.* — Assessment of 6d. on owners and 6d. on occupiers. *See* also note at Bothkennar Parish, page 307. *Larbert Special Lighting District.* — Assessment of 1¼d. on owners and 1¼d. on occupiers. *See* also notes at Parishes of Bothkennar, page 307, and Falkirk above. *Larbert Special Scavenging District.*—Assessment of 3½d. on owners and 3½d. on occupiers. *See* also notes at Parishes of Bothkennar, page 307, and Falkirk above. (j) Additional Assessment of 2d. per £ on owners and 9d. per £ on occupiers of dwelling-houses, and 4½d. per £ on occupiers of other premises in area within Falkirk and Larbert Water District.
11	- 5⅜	- 4 23/40	(k)6·625	(k)4·600	-	(l)-	(k) *Causewayhead Special Water and Drainage District.*—Assessment of 7½d. on owners and 7½d. on occupiers.
12	- 5⅜	- 4 23/40	3·125	1·100	- 5	1 1	*Causewayhead Special Lighting District.*—Assessment of 2d. on owners and 2d. on occupiers.
13	- 8¾	- 9	8·000	5·975	-	-	(l) *See* note (b) on page 311.
14	- 10⅜	- 11 17/20	(m)8·000	(m)5·975	-	-	(m) *Redding Special Drainage District.*—Assessment of 5½d. on owners and 5½d. on occupiers.
15	- 11 3/20	- 11 7/20	2·625	1·100	(n)- 4½	(n)1 10½	(n) *Vide* note (c) on page 307.
16	- 8⅜	- 7¼	(o)6·625	(o)4·600	-	(p)-	(o) *Bannockburn Special Water District.*—Assessment of 6d. on owners and 6d. on occupiers. *Cambusbarron Special Water District.*—Assessment of 10d. on owners and 10d. on occupiers. *Whins of Milton Special Water District.*—Assessment of 8½d. on owners and 8½d. on occupiers. *Bannockburn Special Lighting District.*—Assessment of ¾d. on owners and ¾d. on occupiers. *Bannockburn and Whins of Milton Special Scavenging District.*—Assessment of 1d. on owners and 1d. on occupiers. (p) *Vide* note (b) on page 311.

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
STIRLING—*contd.*										
Eastern,	Slamannan,		7,221	- 6	- 6	- 4	- 4	- ¼	- ¼	1
Central,	Stirling, C.,		221	- 5½	- 5⅝	- 5	- 5	- 1½	- 1	2
		Stirling, R. and P.,	16,781	- 5½	- 5⅝	- 5	- 5	-	-	3
Western,	Strathblane,		1,671	- 1½	- 1½	- 2½	- 2½	-	-	
		Total,	118,021							
SUTHERLAND—										
(County not divided into Districts.)	Assynt,		2,551	1 6	1 6	- 9½	- 9½	- ½	- ½	
	Clyne,		1,713	- 8¼	- 8¼	- 7⅛	- 7 11/16	- 13/16	- 13/16	
	Creich,		2,013	- 9	- 9½	- 7	- 7½	- ¾	- ¾	7
	Dornoch,		1,817	- 8½	- 9	- 5	- 5½	- ½	- ½	8
		Dornoch, R. and P.,	514	- 8½	- 9	- 5	- 5½	-	-	9
	Duirness,		960	1 8	1 8	- 9	- 9	- 1	- 1	10
	Eddrachillis,		1,409	1 3	1 3	- 9	- 9	-	-	11
	Farr,		2,750	1 3	1 3	- 8	- 8	-	-	12
	Golspie,		1,451	- 7	- 6½	- 7½	- 7	- ¼	- ¼	13
	Kildonan,		1,828	- 7½	- 7½	- 5½	- 5½	-	-	14
	Lairg,		1,169	- 6	- 6	- 4½	- 4½	- ¼	- ¼	15
	Loth,		528	- 11¼	1 2	- 7½	- 8½	-		16
	Rogart,		1,268	1 1	1 2½	- 7½	- 8	- 2½	3½	17
	Tongue,		1,925	2 6	2 6	1 3	1 3	-	-	18
		Total,	21,896							
WIGTOWN—										
Lower,	Glasserton,		1,154	- 4	- 5	- 4⅝	- 6¼	- ¼	- ¼	19
Upper,	Inch,		2,161	- 6	- 6¾	- 3 1/16	- 3¾	- ⅛	- ⅛	20
		Stranraer (part of), R.,	1,820	- 6	- 6¾	- 5	- 5	-	-	21
Do.	Kirkcolm,		1,705	- 6½	- 8½	(*l*)- 3	(*l*)- 3	-	-	22
Lower,	Kirkinner		1,455	- 5 21/40	- 5 19/40	- 4 39/40	- 4 39/40	- 11/40	- 9/40	23
Upper,	Kirkmaiden,		2,192	- 7¼	- 8¼	- 7½	- 10¼	- ¼	- ¼	24
Lower,	Kirkowen,		1,263	- 5	- 5	- 4	- 4	- ¼	- ¼	25
Upper,	Leswalt,		1,105	- 6¼	- 7¼	(*n*)- 4½	(*n*)- 4½	- ¼	- ¼	26
		Stranraer (part of), R.	1,215	- 6¼	- 7¼	- 5	- 5	-	-	27
Do.	Luce, New,		588	- 3⅛	- 3⅛	- 1⅝	- 1½	- ⅛	- ⅛	28
Do.	Luce, Old,		2,517	- 5	- 5⅛	- 3¼	- 3¼	- ¼	- ⅛	29

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In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	- 10¼	- 10¼	(a)8·000	(a)5·975	-	-	(a) *Slamannan Special Lighting District.*—Assessment of 2¼*d.* on owners and 2¼*d.* on occupiers.
2	1 -	- 11⅜	6·625	4·600	-	-	
3	- 10½	- 10⅜	-	-	- 3¾	(b)2 -¼	(b) Partly in extended limits of Stirling Water Supply District, assessment of 9*d.* per £ on occupiers. Partly in Water District beyond extended limits, rate 1*s.* per £ on occupiers.
4	- 4	- 4	(c)5·875	(c)3·850	(d)-	(d)-	(c) *Edinkiln Special Water District.*—Assessment of 6½*d.* on owners and 6½*d.* on occupiers. *Netherton Special Water District.* — Assessment of 5*d.* on owners and 5*d.* on occupiers. (d) *Vide* footnote (‡) to page 283.
5	2 4	2 4	(e)12·079	(e)8·362	-	-	(e) *Lochinver Special Water District.* — Assessment of 6*d.* on owners and 6*d.* on occupiers.
6	1 3 $\frac{42}{144}$	1 4½	(f)12·079	(f)8·362	-	-	(f) *Brora Special Water District.*—Assessment of 4*d.* on owners and 4*d.* on occupiers. *Brora Special Drainage District.* - Assessment of 5*d.* on owners and 5*d.* on occupiers.
7	1 4¾	1 5¾	(g)12·079	(g)8·362	-	-	(g *Bonar Village Special Water District.*—Assessment of 1*s.* on owners and 1*s.* on occupiers.
8	1 2	1 3	12·954	9·237	-	-	
9	1 1½	1 2½	-	-	(h) 1 -	(h)- 8	(h) *Dornoch Special Water District.* — Assessment of 5*d.* on owners and 5*d.* on occupiers. *Dornoch Special Drainage District.*—Assessment of 3½*d.* on owners and 3½*d.* on occupiers.
10	2 6	2 6	12·079	8·362	-	-	
11	2 -	2 -	12·079	8·362	-	-	
12	1 11	1 11	12·079	8·362	-	-	
13	1 2¾	1 1¾	(i)12·079	(i)8·362	-	-	(i) *Golspie Special Water District.*- Assessment of 5*d.* on owners and 5*d.* on occupiers. *Golspie Special Drainage District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers. *Golspie Special Lighting District.* — Assessment of 1½*d.* on owners and 1½*d.* on occupiers.
14	1 1	1 1	(j)12·079	(j)8·362	-	-	(j) *Helmsdale Special Water District.*—Assessment of 6*d.* on owners and 6*d.* on occupiers. *Helmsdale Special Drainage District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Helmsdale Special Scavenging District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
15	- 10¾	- 10¾	(k)12·079	(k)8·362	-	-	(k) *Lairg Special Water District.*—Assessment of 1*s.* 4½*d.* on owners and 1*s.* 4½*d.* on occupiers.
16	1 6¾	1 10½	12·079	8·362	-	-	
17	1 11	2 2	12·079	8·362	-	-	
18	3 9	3 9	12·079	8·362	-	-	
19	- 8⅞	- 11½	6·500	4·500	-	-	
20	- 9 $\frac{8}{16}$	- 10⅝	7·000	6·000	-	-	
21	- 11	- 11¾	-	-	- 5½	2 3½	
22	- 9½	- 11½	7·000	6·000	-	-	(l) In the School District of Leswalt the School Rate was 4½*d.* on owners and 4½*d.* on occupiers.
23	- 10 $\frac{13}{16}$	- 11 $\frac{1}{16}$	6·500	4·500	-	-	
24	1 3	1 6¾	(m)7·000	(m)6·000	-	-	(m) *Drummore Special Water District.* — Assessment of 2*d.* on owners and 2*d.* on occupiers. *Drummore Special Lighting District.* — Assessment of 2*d.* on owners and 2*d.* on occupiers.
25	- 9¼	- 9¼	6·500	4·500	-	-	
26	- 11	1 -	7·000	6·000	-	-	(n) In the School District of Sheuchan the School Rate was 5*d.* on owners and 5*d.* on occupiers.
27	- 11¼	1 -¼	-	-	- 5½	2 3½	
28	- 4⅞	- 4¾	7·000	6·000	-	-	
29	- 8½	- 9½	7·000	6·000	-	-	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART I.—TABLE showing the Rate per £ of Assessment falling on Owners and Occupiers in each

COUNTY AND DISTRICT.	NAME OF PARISH.	Royal, Parliamentary, or Police Burgh, Wholly or Partly in Parish.	Population in 1891.	Parochial Rates per £ of Net Rental. Poor Law Acts. Owners.	Poor Law Acts. Occupiers.	Education Acts. Owners.	Education Acts. Occupiers.	Other Rates. Owners.	Other Rates. Occupiers.	
				s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	
WIGTOWN—*continued.*										
Lower,	Mochrum		2,166	– 8	1 –	– 5	– 6	–	–	1
Do.,	Penninghame,		1,261	– 4½	– 5	(b)– 4	(b)– 4⅝	– ¼	– 5/16	2
		Newton-Stewart,	2,332	– 4½	– 5	– 4	– 4⅝	– ¼	– 5/16	3
Upper	Portpatrick.		1,219	– 10	1 –	(c)– 6	(c)– 8	– ¼	– ¼	4
Lower,	Sorby,		1,563	– 2¾	– 2	– 2½	– 3¼	–	–	5
Upper,	Stoneykirk,		2,703	– 6½	– 8	– 4¾	– 6	– ⅛	– ⅛	6
Do.	Stranraer, C.,	Parish wholly Burghal; Stranraer (part of), R.	3,158	– 9	– 8½	– 5	– 4¾	–	–	7
Lower,	Whithorn,		1,171	– 6 9/10	– 8	– 4½	– 6½	– 7/10	– ⅛	8
		Whithorn, R.,	1,403	– 6 9/10	– 8	– 4½	– 6½	– 7/10	– ⅛	9
Do.	Wigtown,		402	– 6	– 7¾	– 6	– 7¾	– ⅞	– 1	10
		Wigtown, R.,	1,509	– 6	– 7¾	– 6	– 7¾	– ⅞	– 1	11
		Total,	36,062							
ZETLAND—										
Mainland,	Bressay,		802	3 2¼	3 3¼	– 8	– 11¾	– ¾	– 1	12
Do.	Delting,		1,512	2 11¼	2 11½	1 –	1 –	– ¼	– 1	13
Do.	Dunrossness,		3,752	2 2	2 2	– 1½	1½	– ½	– ½	14
North Isles,	Fetlar,		363	1 6	– 8	– 6½	– 10	– ½	– ¼	15
Mainland,	Lerwick,		1,868	– 10½	– 11¼	– 3 5/16	– 3 9/16	– 9/16	– 3/16	16
		Lerwick,	3,889	– 10½	– 11¼	– 3 5/16	– 3 9/16	– 9/16	– 9/16	17
Do.	Nesting,		2,589	4 –	4 –	1 5	1 7	– 2	– 2	18
Do.	North Mavine,		2,197	2 8	2 8	1 2	1 2	– ½	– ½	19
Do.	Sandsting,		2,562	2 9	2 6	– 7	– 4	– ½	– ½	20
Do.	Tingwall,		2,329	2 6	2 4½	– 6½	– 6½	– ½	– ½	21
North Isles,	Unst,		2,280	1 10	1 10	– 8	– 8	– ½	– ½	22
Mainland,	Walls and Sandness,		2,057	4 11	6 10½	1 –	1 –	– 1	– 1½	23
North Isles,	Yell,		2,511	2 9	2 9	1 –	1 –	– ½	– ½	24
		Total,	28,711							

The letters R. and P. denote Royal and Parliamentary Burghs. Burghs not so marked are Police Burghs. The populations of Burghs apply to the Police area.

In Parishes marked C, there is a classification of occupants certified in terms of the Agricultural Rates, &c. (Scotland) Act, 1896. In such parishes the *Occupiers'* Parochial Rates do not represent the actual rates levied on the various classes of occupiers, but are the average rates falling on occupiers after deduction of the Agricultural Rates Grant.

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Rating Area,—Parish, Burgh, and County, in Scotland, in the Year 1899-1900—*continued.*

	Incidence of General Rates in each Rating Area.						Notes as to Special Rates. (Except where otherwise stated, these Rates have not been included in the General Rates in preceding Columns.)
	Total Parochial Rates per £ of Net Rental.		Total County Rates per £ of Assessable Rental, including Roads Rate and Public Health Rate levied by Districts.*		Total Burgh Rates per £ of Assessable Rental.		
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	
	s. d.	s. d.	d.	d.	s. d.	s. d.	
1	1 1	1 6	(a)6·500	(a)4·500	–	–	(a) *Portwilliam Special Water District.*—Assessment of 1½*d.* on owners and 1½*d.* on occupiers. *Portwilliam Special Lighting District.*—Assessment of 3*d.* on owners and 3*d.* on occupiers.
2	– 8¾	– 10 1/24	6·500	4·500	–	–	(b) In the School District of Bargrennan the School Rate was 3⅞*d.* on owners and 4½*d.* on occupiers.
3	– 8¾	– 10 1/24	2·665	1·160	1 3½	2 3½	
4	1 4¼	1 8¼	(d)7·000	(d)6·000	–	–	(c) In the School District of Sheuchan the School Rate was 5*d.* on owners and 5*d.* on occupiers. (d) *Portpatrick Special Lighting District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
5	– 5¼	– 5¼	(e)6·500	(e)4·500	–	–	(e) *Garliestown Special Water District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
6	– 11⅝	1 2⅛	7·000	6·000	–	–	*Garliestown Special Drainage District.*—Assessment of 4½*d.* on owners and 4½*d.* on occupiers.
7	1 2	1 1¼	–	–	– 5½	2 3½	*Garliestown Special Scavenging District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers. *Garliestown Special Lighting District.*—Assessment of 1¼*d.* on owners and 1¼*d.* on occupiers.
8	– 11½	1 2 8/15	(f)6·500	(f)4·500	–	–	(f) *Isle of Whithorn Special Water District.*—Assessment of 2*d.* on owners and 2*d.* on occupiers.
9	– 11½	1 2 8/15	–	–	– 6	1 5	
10	1 –⅞	1 4½	6·500	4·500		–	
11	1 –⅞	1 4½	–	–	– 2½	– 11½	
12	3 11	4 4	6·750	4·000	–	–	
13	3 11½	4 –½	9·000	6·250	–	–	
14	2 4	2 4	12·500	9·750	–	–	
15	2 1	1 6¼	9·750	7·000	–	–	
16	1 2	1 3	5·750	3·000	–	–	
17	1 2	1 3	4·000	1·250	– 5½	2 6	
18	5 7	5 9	8·500	5·750	–	–	
19	3 10½	3 10½	14·250	6·500	–	–	
20	3 4½	2 10½	12·000	9·250	–	–	
21	3 1	2 11½	(g)8·750	(g)6·000	–	–	(g) *Scalloway Special Lighting and Scavenging District.*—Assessment of 2¾*d.* on owners and 2¾*d.* on occupiers.
22	2 6½	2 6½	7·500	4·750	–	–	
23	6 –	8 –	16·750	8·500	–	–	
24	3 9½	3 9½	13·250	8·000	–	–	

* In the Table at pages 314–318 the *General* County Rates and the *District* Road and Public Health Rates are shown separately, and in the Table at pages 319–322 the County Rates levied in Burghs are shown in detail.

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PART II.—SUPPLEMENTARY TABLE showing RATE per £ of ASSESSMENT levied by COUNTY COUNCILS for the Year ended 15th May 1900.

COUNTIES.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation. Levied uniformly over Whole County.		Levied according to Districts. Roads.		Public Health.		REMARKS.
		3.		4.		5.		
1.	2.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	6.
		d.	d.	d.	d.	d.	d.	
Aberdeen,	Aberdeen,	(a)2·005	(a)·590	5·560	5·560	·105	·105	(a) In addition, a rate of ·060d. on owners and the same on occupiers was levied under Post Office Acts for Telegraphic Service in the Parishes of Echt and Skene; and a rate of ·010d. on owners and the same on occupiers, also for Telegraphic Service, was levied in the Parishes of Peterculter and Newhills. In the Special *Police* Districts of Cults, Fraserburgh, and Turriff, the rates corresponding to those in Column 3 are, owing to variations in the Police Assessment, as follows:— For *Owners*, 2·146d., 2·052d., and 2·521d. respectively. For *Occupiers*, ·325d., 1·475d., and ·325d. respectively. (b) In these districts Public Health expenditure was defrayed from Equivalent Grant.
	Alford,			4·700	4·700	(b)–	(b)–	
	Deer,			3·800	3·800	(b)–	(b)–	
	Deeside,			3·900	3·900	(b)–	(b)–	
	Ellon,			6·520	6·520	(b)–	(b)–	
	Garioch,			4·150	4·150	(b)–	(b)–	
	Huntly,			4·500	4·500	(b)–	(b)–	
	Turriff,			4·550	4·550	(b)–	(b)–	
Argyll,	Ardnamurchan,	(c)4·854	(c)1·292	4·542	4·542	·271	·271	(c) In Dunoon Parish, which forms a Special *Police* District, the County Rate on owners was 5·500d. and on occupiers 1·438d.
	Cowal,			(d)4·333	(d)4·333	1·667	1·667	
	Islay,			3·000	3·000	·833	·833	
	Kintyre,			3·250	3·250	·563	·563	(d) In addition, on owners in the landward portion of Dunoon Parish an assessment of ·500d. was levied for Cowal Road Debt.
	Lorn,			5·000	5·000	·833	·833	
	Mid Argyll,			5·625	5·625	·750	·750	(e) Public Health expenditure defrayed from Equivalent Grant.
	Mull,			3·500	3·500	(e)–	(e)–	
Ayr,	Ayr,	(f)3·000	·688	3·000	3·000	(g)–	(g)–	(f) In addition, the area of the County assessed for Ayr Bridge was rated at ·313d. on owners. The following Parishes are assessed for this purpose:—
	Carrick,			3·625	3·625	(g)–	(g)–	
	Kilmarnock,			4·000	4·000	·250	·250	
	Northern,			3·000	3·000	1·000	1·000	

Ayr District.	Carrick District.	Kilmarnock District.
Ayr Coylton. Dalrymple. Monkton. Stair. Tarbolton.	Kirkmichael. Maybole.	Craigie. Dundonald. Symington.

(g) Public Health Expenditure defrayed from balance from previous year and Equivalent Grant.

Banff,	1st (Banff),	3·300	·750	4·000	4·000	(h)–	(h)–	(h) Public Health expenditure defrayed from Equivalent Grant.
	2nd (Keith),			4·600	4·600	(h)–	(h)–	
Berwick,	East,	(i;j)4·083	(i;j)·833	3·500	3·500	1·000	1·000	(i) Includes Assessment for Bridges Debt, 1·125d. on owners, and ·083d. on occupiers.
	Middle,			4·250	4·250	·167	·167	
	West,			4·250	4·250	·250	·250	(j) In addition, the following rates were levied under the Light Railways Act, 1896:—

Parish.	On Owners.	On Occupiers.
	d.	d.
Channelkirk	·750	·750
Lauder	·750	·750
Legerwood	·250	·250
Westruther	·250	·250
Remainder of Parishes in the County	·021	·021

Bute,	Arran,	5·250	1·000	6·000	6·000	·250	·250	
	Bute,			5·250	5·250	·750	·750	
	Cumbrae,			·500	·500	(k)–	(k)–	(k) Public Health expenditure defrayed from balance from previous year and Local Taxation Grant.
Caithness,	(Whole County forms one District.)	1·900	– –	5·500	5·500	1·000	1·000	
Clackmannan,	Ditto,	(l)5·100	1·100	7·000	7·000	1·250	1·250	(l) Includes Assessment for Road Debt 1·750d. on owners.

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PART II.—SUPPLEMENTARY TABLE showing Rate per £ of Assessment levied by County Councils for the year ended 15th May 1900—*continued.*

COUNTIES.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation. Levied uniformly over Whole County. 3. Owners.	3. Occupiers.	Levied according to Districts. Roads. 4. Owners.	4. Occupiers.	Public Health. 5. Owners.	5. Occupiers.	REMARKS.
1.	2.							6.
		d.	*d.*	*d.*	*d.*	*d.*	*d.*	
Dumbarton,	Eastern,	(a)3·108	(a)1·416	3·100	3·100	1·250	1·250	(a) In addition, the following rates were levied in respect of Roads and Bridges Debts;— 1. *Balloch Bridge Debt.*—Assessment of ·160*d.* on owners in the following parishes:—Old Kilpatrick, New Kilpatrick, Dumbarton, Bonhill, Kilmaronock, Cardross, Row, Luss, and Arrochar. 2. *County Road Debt* (*No.* 1).—Assessment of ·480*d.* on owners over the whole County (excepting the Burghs of Kirkintilloch and Helensburgh). 3. *County Road Debt* (*No* 2)—*Inveruglas Bridge.*—Assessment of ·010*d.* on owners and the same on occupiers over the whole County (excepting the Burghs of Kirkintilloch and Helensburgh). 4. *County Road Debt* (*No.* 3)—*Bridges at Tannoch, Bonhill, &c.*—Assessment of ·092*d.* on owners and the same on occupiers over the whole County (excepting the Burghs of Kirkintilloch, Helensburgh, and Clydebank). 5. *Bonhill Bridge Debt* (*so far as levied within the Western District*).—Assessment of ·090*d.* on owners and the same on occupiers. The Assessment is levied partly on the whole County (excepting the Burghs of Kirkintilloch, Helensburgh, and Clydebank) and partly on the Western District of the County (excepting the Burgh of Helensburgh) in such manner that the proportions of the total cost falling on the Western District shall be ⅘ths, and on the Eastern District ⅕ths. The Assessment on the County is included under No. 4.
	Western,			3·700	3·700	1·500	1·500	
Dumfries,	Annan,	1·787	–	5·025	5·025	·500	·500	
	Dumfries,			4·275	4·275	·250	·250	
	Langholm,			7·517	7·517	(b)·250 (c)·500	(b)·250 (c)·500	(b) Rate in the Parishes of Canonbie, Ewes, and Langholm (landward). (c) Rate in the Parishes of Eskdalemuir and Westerkirk.
	Lockerbie,			4·525	4·525	(d)·350	(d)·350	(d) Rate in whole district, excluding Hutton Parish, in which the corresponding rate was ·650*d.* on owners and the same on occupiers.
	Thornhill,			4·759	4·759	·450	·450	
Edinburgh,	Calder,	3·625	·625	3·500	3·500	·750	·750	
	Gala Water,			3·750	3·750	·875	·875	
	Lasswade,			4·000	4·000	1·000	1·000	
	Suburban,			4·000	4·000	1·250	1·250	
Elgin,	(Whole County forms one District.)	3·350	·900	4·125	4·125	–	–	
Fife,	Cupar,	2·305	·925	3·750	3·750	·500	·500	
	Dunfermline			3·500	3·500	1·250	1·250	
	Kirkcaldy,			1·750	1·750	·500	·500	
	St. Andrews,			2·750	2·750	·700	·700	

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Part II.—Supplementary Table showing Rate per £ of Assessment levied by County Councils for the Year ended 15th May 1900—*continued.*

Counties.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation. Levied uniformly over Whole County. 3. Owners.	3. Occupiers.	Levied according to Districts. Roads. 4. Owners.	4. Occupiers.	Public Health. 5. Owners.	5. Occupiers.	Remarks.
1.	2.	d.	d.	d.	d.	d.	d.	6.
Forfar,	Arbroath,	(a)2·242	·480	3·500	3·500	·500	·500	(a) Includes Assessment for Road Debt, ·376d. on owners.
	Brechin,			3·000	3·000	(b)–	(b)–	(b) Public Health expenditure defrayed from Local Taxation Grants.
	Dundee,			6·000	6·000	(b)–	(b)–	
	Forfar,			5·000	5·000	(b)–	(b)–	
Haddington,	Eastern,	(c)2·833	(c)·792	4·500	4·292	·417	·167	(c) In the Special *Police* Districts of Tranent and North Berwick the Rates corresponding to those in Column 3 were, owing to variations in the Police Assessment, as follows:— For *Owners*— 3·208d. and 3·583d. respectively. For *Occupiers*— ·875d. and ·583d. " The parishes comprised within the districts are as follows:—
	Western,			6·000	6·000	·583	·542	
Inverness,	Aird,	(d)4·302	(d)·350	6·000	6·000	·365	·365	(d) In addition, a rate of ·150d. on owners and the same on occupiers was levied under Post Office Acts for Telegraphic Service in the Parish of Urquhart.
	Badenoch,			4·000	4·000	·425	·425	
	Harris,			9·000	9·000	1·250	1·250	
	Inverness,			6·000	6·000	·375	·375	
	Lochaber,			3·500	3·500	·125	·125	
	Skye,			4·500	4·500	1·625	1·625	
	N. Uist,			9·000	9·000	1·250	1·250	
	S. Uist and Barra,			10·000	10·000	2·875	2·875	
Kincardine,	Laurencekirk,	(e)2·129	·623	2·719	2·719	·094	·094	(e) Includes Assessment for Road Debt, ·438d. on owners.
	Lower Deeside,			4·000	4·000	·281	·281	
	St. Cyrus,			1·781	1·781	·500	·500	
	Stonehaven,			1·875	1·875	·219	·219	
	Upper Deeside,			3·500	3·500	·281	·281	
Kinross,	(Whole County forms one District.)	2·550	1·050	3·550	3·550	·150	·150	
Kirkcudbright,	Eastern,	1·625	·563	3·500	3·500	(f)–	(f)–	(f) Public Health expenditure defrayed from Equivalent Grant.
	Northern,			4·000	4·000	(f)–	(f)–	
	Southern,			4·000	4·000	(f)–	(f)–	
	Western,			5·250	5·250	(f)–	(f)–	
Lanark,	Lower Ward,	(g)4·142	(g)1·675	3·250	3·250	2·000	2·000	(g) These are *average* rates; certain rates, *e.g.*, County General, Police Sheriff Court Houses, and Lunatic Asylums, vary slightly in different districts of the county.
	Middle Ward,			3·375	3·375	1·875	1·875	
	Upper Ward,			3·750	3·750	·708	·708	
Linlithgow,	Bathgate,	2·875	·375	4·125	3·125	1·000	1·000	
	Linlithgow,			4·750	3·750	·375	·375	
Nairn,	(Whole County forms one District.)	4·513	1·263	9·475	9·475	·262	·262	

Tranent District.	North Berwick District.
Gladsmuir.	North Berwick (part of).
Ormiston.	Dirleton (part of).
Pencaitland.	
Prestonpans.	
Tranent.	

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PART II.—SUPPLEMENTARY TABLE showing Rate per £ of Assessment levied by County Councils for the Year ended 15th May 1900—*continued.*

COUNTIES.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation. Levied uniformly over Whole County.		Levied according to Districts. Roads.		Public Health.		REMARKS.
		3.		4.		5.		
1.	2.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	6.
		d.	*d.*	*d.*	*d.*	*d.*	*d.*	
Orkney,	Mainland,	2·500	–	(*a*)18·500	10·000	(*h*)–	(*h*)–	(*a*) Includes Assess't of 10·250*d.* for Rd. Dt.
	North Isles—							
	Shapinshay,			7·250	10·500			
	Westray and Papa Westray,			(*b*)16·750	6·250			(*b*) " " 11·250*d.* "
	Lady,			(*c*)16·500	11·000			(*c*) " " 7·250*d.* "
	Cross and Burness,			(*d*)16·500	11·000			(*d*) " " 7·250*d.* "
	Stronsay,			(*e*)11·000	5·000			(*e*) " " 4·750*d.* "
	Eday,			9·250	12·000			
	Rousay,			4·250	5·000			
	S. Ronaldshay and Burray,			(*f*)11·000	6·750			(*f*) " " 5·5*d.* "
	Walls—							
	Walls,			(*g*)18·000	11·500			(*g*) " " 8·5*d.* "
	Hoy,			8·500	12·500			
	Graemsay,			–	–			(*h*) Public Health expenditure defrayed from Government Grants.
Peebles,	(Whole County forms one District.)	3·583	·708	4·625	4·000	·417	·417	
Perth,	Central,	(*i*)3·000	·500	5·000	5·000	(*j*)–	(*j*)–	(*i*) Includes an Assessment of 1·051*d.* on owners for County Roads Debt. In addition, the area of the county assessed for Caputh and Ballinluig Bridges Debt was rated at ·100*d.* on owners. The following parishes are assessed for this purpose:—
	Eastern,			4·250	4·250	(*j*)–	(*j*)–	
	Highland,			5·000	5·000	(*j*)–	(*j*)–	Highland District: Blair Atholl. Dull. Dunkeld and Dowally. Fortingall. Kenmore. Little Dunkeld. Logierait. Moulin. Weem. Eastern District: Caputh. Clunie. Western District: Killin.
	Perth,			5·000	5·000	·250	50	
	Western,			4·500	4·500	·500	·500	(*j*) Public Health expenditure defrayed from Equivalent Grant.
Renfrew,	1st or Upper,	3·229	·604	5·000	5·000	1·875	1·875	
	2nd or Lower,			5·000	5·000	1·500	1·500	
Ross and Cromarty,	Black Isle,	4·017	1·241	4·000	4·000	·600	·600	
	Easter Ross,			5·500	5·500	·375	·375	
	Lewis,			4·500	4·500	3·750	3·750	
	Mid Ross,			3·750	3·750	·250	·250	
	South-Western,			1·000	1·000	·450	·450	
	Western,			3·250	3·250	·450	·450	
Roxburgh,	Hawick,	3·750	·750	4·800	4·800	·250	·250	
	Jedburgh,			4·050	4·050	·200	·200	
	Kelso,			3·550	3·550	·400	·400	
	Liddesdale,			1·550	1·550	1·000	1·000	
	Melrose,			5·050	5·050	·300	·300	

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PART II.—SUPPLEMENTARY TABLE showing Rate per £ of Assessment levied by County Councils for the Year ended 15th May 1900—*continued.*

COUNTIES.	Districts under Local Government (Scotland) Act, 1889.	Rate per £ of Valuation.						REMARKS.
		Levied uniformly over Whole County.		Levied according to Districts.				
				Roads.		Public Health.		
		3.		4.		5.		
1.	2.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	6.
		d.	*d.*	*d.*	*d.*	*d.*	*d.*	
Selkirk,	(Whole County forms one District.)	4·755	1·005	4·000	4·000	·245	·245	
Stirling,	Central,	(a)3·125	1·100	3·500	3·500	(b)–	(b)–	(a) Includes an Assessment of ·500*d.* on owners for Road Debt.
	Eastern,			4·125	5·125	·750	·750	
	Western,			2·750	2·750	(b)–	(b)–	(b) Public Health expenditure defrayed out of Local Taxation Grants.
Sutherland,	(Whole County forms one District.)	(c)5·579	(c)1·862	6·500	6·500	(d)–	(d)–	(c) In addition, an assessment of 875*d.* on owners and the same on occupiers was levied under the Light Railways Act, 1896, in the landward part of the Parish of Dornoch. (d) Public Health expenditure defrayed from Highlands and Islands Grant.
Wigtown,	Lower,	2·900	1·500	3·600	3·000	(e)–	(e)–	(e) Public Health expenditure defrayed out of Equivalent Grant.
	Upper,			4·100	4·500	(e)–	(e)–	
Zetland,	North Isles—	3·750	1·000	2·750	2·750	1·000	1·000	
	Unst,			5·000	5·000	1·000	1·000	
	Fetlar,			8·500	6·000	1·000	1·000	
	Yell,							
	Mainland—			4·250	4·250	1·000	1·000	
	Delting,			9·500	4·500	1·000	1·000	
	Northmavine,			12·000	6·500	1·000	1·000	
	Walls, &c.,			7·250	7·250	1·000	1·000	
	Sandsting, &c.,			4·000	4·000	1·000	1·000	
	Tingwall, &c.,			3·750	3·750	1·000	1·000	
	Nesting, &c.,			1·000	1·000	1·000	1·000	
	Lerwick,			2·000	2·000	1·000	1·000	
	Bressay,			7·750	7·750	1·000	1·000	
	Dunrossness, &c.,							

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PART III.—SUPPLEMENTARY TABLE showing the BURGHS in which Rates were levied by COUNTY COUNCILS, and the purposes for which they were levied, during the Year ended 15th May 1900.

COUNTY AND BURGH.	Rate in the £ of County Rates Levied by the County Council for—								Total.	
	Police. 1.		Roads and Bridges (including Assessment for County Roads and Bridges Debt). 2.		Diseases of Animals. 3		All Other Purposes. 4.		5.	
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
	d.	d	d.	d.	d.	d.	d.	d.	d.	d.
ABERDEEN—										
Ballater,	–	–	3·900	3·900	–	–	·732	·155	4·632	4·055
Ellon,	–	–	–	–	–	–	·732	·155	·732	·155
Fraserburgh,	1·250	1·250	–	–	–	–	·732	·155	1·982	1·405
Huntly,	–	–	–	–	–	–	·732	·155	·732	·155
Old Meldrum,	–	–	4·150	4·150	–	–	·732	·155	4·882	4·305
Rosehearty,	1·208	·365	3·800	3·800	–	–	·732	·155	5·735	4·320
Turriff,	1·719	·100	4·550	4·550	–	–	·732	·155	7·001	4·805
ARGYLL—										
Dunoon,	2·583	·583	–	–	·042	·042	2·875	·813	5·500	1·438
Lochgilphead,	1·937	·437	5·625	5·625	·042	·042	2·875	·813	10·479	6·917
Oban, P.,	–	–	–	–	–	–	* ·833	* ·333	·833	·333
Tobermory,	1·937	·437	3·500	3·500	·042	·042	2·875	·813	8·354	4·792
AYR—										
Ardrossan,	–	–	–	–	–	–	1·188	·375	1·188	·375
Cumnock and Holmhead,	1·812	·313	–	–	–	–	1·188	·375	3·000	·688
Darvel,	1·812	·313	–	–	–	–	1·188	·375	3·000	·688
Galston,	1·812	·313	–	–	–	–	1·188	·375	3·000	·688
Girvan,	1·812	·313	–	–	–	–	1·188	·375	3·000	·688
Kilwinning,	1·812	·313	3·000	3·000	–	–	1·188	·375	6·000	3·688
Largs,	1·812	·313	–	–	–	–	1·188	·375	3·000	·688
Maybole,	–	–	·313	–	–	–	1·188	·375	1·501	·375
Newmilns and Greenholm,	1 812	·313	–	–	–	–	1·188	·375	3·000	·688
Saltcoats,	1·812	·313	–	–	–	–	1·188	·375	3·000	·688
Stewarton,	1·812	·313	3·000	3·000	–	–	1·188	·375	6·000	3·688
Troon,	1·812	·313	·313	–	–	–	1·188	·375	3·313	·688
BANFF—										
Aberchirder,	1·880	·555	4·000	4·000	·025	·025	1·333	·108	7·238	4·688
Aberlour,	1·880	·555	4·600	4·600	·025	·025	1·333	·108	7·838	5·288
Buckie,	1·880	·555	–	–	·025	·025	1·333	·108	3·238	·688
Dufftown,	1·880	·555	–	–	·025	·025	1·333	·108	3·238	·688
Keith,	1·880	·555	–	–	·025	·025	1·333	·108	3·238	·688
Macduff,	1·880	·555	–	–	·025	·025	1·108	·108	3·013	·688
Portsoy,	1·880	·555	4·000	4·000	·025	·025	1·333	·108	7·238	4·688
BERWICK—										
Coldstream,	1·125	·333	5·375	4·333	·042	·042	1·791	·375	8·333	5·083
Duns,	1·125	·333	1·125	·083	·042	·042	1·791	·375	4·083	·833
Eyemouth,	1·125	·333	1·125	·083	·042	·042	1·791	·375	4·083	·833

Note.—The letters R. and P. denote Royal and Parliamentary Burghs; Burghs not so marked are Police Burghs. Burghs in which no county rates were levied have not been entered. Under the heading "All Other Purposes" are included Assessments for Sheriff Court Houses, Registration of Voters, Militia Stores, Lunatic Asylums, Valuation, County General, and General Purposes.

* Levied in the extended Burgh of Oban, which is the portion of the Municipal Burgh beyond the Parliamentary boundaries.

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PART III.—SUPPLEMENTARY TABLE showing the Burghs in which Rates were levied by County Councils, and the purposes for which they were levied, during the Year ended 15th May 1900—*continued.*

COUNTY AND BURGH.	Rate in the £ of County Rates Levied by the County Council for—								Total.	
	Police. 1.		Roads and Bridges (including Assessment for County Roads and Bridges Debt). 2.		Diseases of Animals. 3.		All Other Purposes. 4.		5.	
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers
BUTE—	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
Millport,	2·550	·200	·500	·500	–		2·700	·800	5·750	1·500
Rothesay, R.,	–	–	–	–	–	–	·100	–	·100	–
CAITHNESS—										
Pulteneytown,	4·000	–	–	–	–	–	–	–	4·000	–
Thurso,	3·250	–	–	–	–	–	–	–	3·250	–
CLACKMANNAN—										
Alloa,	–	–	–	–	–	–	1·375	·475	1·375	·475
Alva,	1·975	·625	* ·500	–	–	–	1·375	·475	3·850	1·100
Dollar,	1·975	·625	1·750	–	–	–	1·375	·475	5·100	1·100
Tillicoultry,	1·975	·625	1·750	–	–	–	1·375	·475	5·100	1·100
DUMBARTON—										
Clydebank,	2·527	1·175	·650	·010	·008	·008	1·447	·983	4·632	2·176
Cove and Kilcreggan,	1·653	·425	4·372	3·892	·008	·008	1·447	·983	7·480	5·308
Helensburgh,	2·403	·360	–	–	·008	·008	1·447	·983	3·858	1·351
Kirkintilloch,	2·881	·400	–	–	·008	·008	1·447	·983	4·336	1·391
Milngavie,	1·653	·425	3·842	3·202	·008	·008	1·325	·967	6·828	4·602
DUMFRIES—										
Langholm,	1·290	–	–	–	–	–	·497	–	1·787	–
Lockerbie,	1·290	–	–	–	–	–	·497	–	1·787	–
Moffat,	1·290	–	–	–	–	–	·497	–	1·787	–
Sanquhar, R. and P.,	–	–	4·759	4·759	–	–	–	–	4·759	4·759
EDINBURGH—										
Bonnyrigg,	1·542	·250	–	–	·042	·042	2·041	·333	3·625	·625
Dalkeith,	1·875	·375	–	–	·042	·042	2·041	·333	3·958	·750
Lasswade,	1·542	·250	4·000	4·000	·042	·042	2·041	·333	7·625	4·625
Loanhead,	1·542	·250	4·000	4·000	·042	·042	2·041	·333	7·625	4·625
Penicuik,	1·542	·250	4·000	4·000	·042	·042	2·041	·333	7·625	4·625
ELGIN—										
Burghead,	1·625	·625	4·125	4·125	·100	·100	1·625	·175	7·475	5·025
Grantown,	1·625	·625	–	–	·100	·100	1·625	·175	3·350	·900
Lossiemouth,	1·625	·625	–	–	·100	·100	1·625	·175	3·350	·900
Rothes,	1·625	·625	4·125	4·125	·100	·100	1·625	·175	7·475	5·025
FIFE—										
Buckhaven,	1·230	·300	–	–	·020	·020	·970	·520	2·220	·840
Cowdenbeath,	1·230	·300	·170	–	·020	·020	·970	·520	2·390	·840
Elie,	1·230	·300	2·920	2·750	·020	·020	·970	·520	5·140	3·590
Ladybank,	1·230	·300	·170	–	·020	·020	·970	·520	2·390	·840
Leslie,	1·230	·300	1·920	1·750	·020	·020	·970	·520	4·140	2·590
Leven,	1·230	·300	·170	–	·020	·020	·970	·520	2·390	·840
Lochgelly,	1·230	·300	1·920	1·750	·020	·020	·970	·520	4·140	2·590
Markinch,	1·230	·300	1·920	1·750	·020	·020	·970	·520	4·140	2·590
Newport,	1·230	·300	·170	–	·020	·020	·970	·520	2·390	·840
Tayport,	1·230	·300	·170	–	·020	·020	·970	·520	2·390	·840

Note.—The letters R. and P. denote Royal and Parliamentary Burghs; Burghs not so marked are Police Burghs. Burghs in which no county rates were levied have not been entered. Under the heading "All Other Purposes" are included Assessments for Sheriff Court Houses, Registration of Voters, Militia Stores, Lunatic Asylums, Valuation, County General, and General Purposes.

* Assessment for Road Debt collected by the County of Clackmannan and paid over to the County of Stirling.

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PART III.—SUPPLEMENTARY TABLE showing the Burghs in which Rates were levied by County Councils, and the purposes for which they were levied, during the Year ended 15th May 1900—*continued.*

COUNTY AND BURGH.	Rate in the £ of County Rates Levied by the County Council for—								Total.	
	Police. 1.		Roads and Bridges (including Assessment for County Roads and Bridges Debt). 2.		Diseases of Animals. 3.		All Other Purposes. 4.		5.	
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
FORFAR—	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
Broughty-Ferry,	–	–	–	–	–	–	·769	·310	·769	·310
Carnoustie,	1·177	·250	–	–	–	–	·769	·310	1·946	·560
Kirriemuir,	1·677	·750	–	–	–	–	·769	·310	2·446	1·060
Monifieth,	1·097	·170	–	–	–	–	·769	·310	1·866	·480
HADDINGTON—										
Cockenzie,	1·833	·334	6·000	6·000	·083	·083	1·292	·458	9·208	6·875
East Linton,	1·458	·250	4·500	4·292	·083	·083	1·292	·458	7·333	5·083
Prestonpans,	1·833	·334	6·000	6·000	·083	·083	1·292	·458	9·208	6·875
Tranent,	1·833	·334	6·000	6·000	·083	·083	1·292	·458	9·208	6·875
INVERNESS—										
Fort-William,	2·680	·100	–	–	–	–	1·372	–	4·052	·100
Kingussie,	2·680	·100	–	–	–	–	1·372	–	4·052	·100
KINCARDINE—										
Banchory,	1·085	·229	3·938	3·500	–	–	·387	·175	5·410	3·904
Laurencekirk,	1·085	·229	·438	–	–	–	·387	·175	1·910	·404
Stonehaven,	1·085	·229	2·313	1·875	–	–	·387	·175	3·785	2·279
KINROSS—										
Kinross,	1·090	·310	–	–	·030	·030	1·430	·710	2·550	1·050
KIRKCUDBRIGHT—										
Castle-Douglas,	1·000	·281	4·000	4·000	·031	·031	·500	·156	5·531	4·468
Dalbeattie,	1·000	·281	–	–	·031	·031	·500	·156	1·531	·468
Gatehouse,	1·000	·281	5·250	5·250	·031	·031	·500	·156	6·781	5·718
Maxwelltown,	2·219	1·500	–	–	·031	·031	* ·406	* ·156	2·656	1·687
LANARK.										
Biggar,	1·525	·242	–	–	·017	·017	1·850	1·166	3·392	1·425
Govan,	–	–	–	–	·017	·017	2·008	1·183	2·025	1·200
Kinning Park,	–	–	–	–	·017	·017	† 2·004	† 1·321	2·021	1·338
Motherwell,	2·675	·600	–	–	·017	·017	1·766	1·083	4·458	1·700
Partick,	–	–	–	–	·017	·017	2·008	1·183	2·025	1·200
Rutherglen (part of R. and P.),	–	–	‡ 3·250	‡ 3·250	–	–	‡ 2·000	‡ 2·000	‡ 5·250	‡ 5·250
Wishaw,	–	–	3·375	3·375	·017	·017	1·766	1·083	5·158	4·475
LINLITHGOW—										
Armadale,	2·000	–	4·125	3·125	–	–	·875	·375	7·000	3·500
Bathgate,	2·000	–	–	–	–	–	·875	·375	2·875	·375
Bo'ness,	2·000	–	4·750	3·750	–	–	·875	·375	7·625	4·125
Whitburn,	2·000	–	4·125	3·125	–	–	·875	·375	7·000	3·500
ORKNEY—										
Stromness,	–	–	10·250	–	–	–	2·500	–	12·750	–

Note.—The letters R. and P. denote Royal and Parliamentary Burghs; Burghs not so marked are Police Burghs. Burghs in which no county rates were levied have not been entered. Under the heading "All Other Purposes" are included Assessments for Sheriff Court Houses, Registration of Voters, Militia Stores, Lunatic Asylums, Valuation, County General, and General Purposes.

* In the part of the Burgh of Maxwelltown situated outwith the area of the Parliamentary Burgh of Dumfries the owners' rates for "All Other Purposes" were ·500*d.*

† Includes a rate of ·146*d.* per £ levied by the County of Renfrew.

‡ Levied in the portion of the Burgh of Rutherglen within the Parliamentary Burgh, but outwith the Royalty.

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Part III.—Supplementary Table showing the Burghs in which Rates were levied by County Councils, and the purposes for which they were levied, during the Year ended 15th May 1900—*continued.*

County and Burgh.	Rate in the £ of County Rates Levied by the County Council for—								Total.	
	Police. 1.		Roads and Bridges (including Assessment for County Roads and Bridges Debt). 2.		Diseases of Animals. 3.		All Other Purposes. 4.		5.	
	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.	Owners.	Occupiers.
	d.	d.	d.	d.	d.	d.	d.	d.	d.	d.
PEEBLES—										
Innerleithen,	1·708	·208	–	–	–	–	1·959	·583	3·667	·791
PERTH—										
Aberfeldy,	1·128	·189	1·151	–	·025	·025	·796	·286	3·100	·500
Abernethy,	1·128	·189	6·051	5·000	·025	·025	·796	·286	8·000	5·500
Alyth,	1·128	·189	5·301	4·250	·025	·025	·796	·286	7·250	4·750
Auchterarder,	1·128	·189	6·051	5·000	·025	·025	·796	·286	8·000	5·500
Blairgowrie,	1·128	·189	5·301	4·250	·025	·025	·796	·286	7·250	4·750
Callander,	1·128	·189	5·551	4·500	·025	·025	·796	·286	7·500	5·000
Coupar Angus,	1·128	·189	5·301	4·250	·025	·025	·796	·286	7·250	4·750
Crieff,	1·128	·189	1·051	–	·025	·025	·796	·286	3·000	·500
Doune,	1·128	·189	5·551	4·500	·025	·025	·796	·286	7·500	5·000
Dunblane,	1·128	·189	5·551	4·500	·025	·025	·796	·286	7·500	5·000
Rattray,	1·128	·189	5·301	4·250	·025	·025	·796	·286	7·250	4·750
RENFREW—										
Barrhead,	2·125	·166	–	–	·021	·021	1·083	·417	3·229	·604
Gourock,	2·125	·166	–	–	·021	·021	1·083	·417	3·229	·604
Johnstone,	–	–	–	–	·021	·021	1·083	·417	1·104	·438
Pollokshaws,	2·125	·166	–	–	·021	·021	1·083	·417	3·229	·604
ROSS & CROMARTY—										
Invergordon,	2·121	·450	5·500	5·500	–	–	1·746	·641	9·367	6·591
Stornoway,	2·121	·450	–	–	–	–	1·746	·641	3·867	1·091
ROXBURGH—										
Kelso,	1·500	·200	3·550	3·550	–	–	1·400	·300	6·450	4·050
Melrose,	1·500	·200	–	–	–	–	2·200	·500	3·700	·700
STIRLING—										
Bridge of Allan,	1·675	·600	·500	–	–	–	·950	·500	3·125	1·100
Denny and Dunipace,	1·675	·600	4·000	3·500	–	–	·950	·500	6·625	4·600
Falkirk, P.,	3·800	1·125	–	–	–	–	–	–	3·800	1·125
Grangemouth,	1·675	·600	–	–	–	–	·950	·500	2·625	1·100
Kilsyth,	1·675	·600	–	–	–	–	·950	·500	2·625	1·100
WIGTOWN—										
Newton Stewart,	1·640	·600	–	–	·080	·100	·945	·460	2·665	1·160
ZETLAND—										
Lerwick,	–	–	1·000	1·000	–	–	3·000	·250	4·000	1·250

Note.—The letters R. and P. denote Royal and Parliamentary Burghs; Burghs not so marked are Police Burghs. Burghs in which no county rates were levied have not been entered. Under the heading "All Other Purposes" are included Assessments for Sheriff Court Houses, Registration of Voters, Militia Stores, Lunatic Asylums, Valuation, County General, and General Purposes.

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PROVIDING FOR THE DISTRIBUTION OF THE SUM AVAILABLE FOR SECONDARY OR TECHNICAL (INCLUDING AGRICULTURAL) EDUCATION UNDER SECTION 2, SUB-SECTION (4), OF THE LOCAL TAXATION ACCOUNT (SCOTLAND) ACT, 1898.

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1901.

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EDUCATION (SCOTLAND).

MINUTE of the COMMITTEE OF COUNCIL ON EDUCATION IN SCOTLAND, dated 14th June 1901, providing for the distribution of the sum available for Secondary or Technical (including Agricultural) Education, under Section 2, Sub-section (4), of the Local Taxation Account (Scotland) Act, 1898.

At Dover House, Whitehall, the 14th day of June 1901.

BY THE LORDS OF THE COMMITTEE OF HIS MAJESTY'S MOST HONOURABLE PRIVY COUNCIL ON EDUCATION IN SCOTLAND.

Read:—

Section 2, Sub-section (4) of the Local Taxation Account (Scotland) Act, 1898.

The Minute of 27th April 1899.

The Minute of 15th June 1899.

Resolved:—

That the sum available under Section 2, Sub-section (4) of the Local Taxation Account (Scotland) Act, 1898, in respect of the financial year commencing 1st April 1901, and of any subsequent financial year, shall be distributed under the conditions laid down in the Minute of 27th April 1899, as amended by the Minute of 15th June 1899, provided that paragraph 5 of the said Minute shall be read as if the words "15th October in each year" were substituted for the words "1st October 1899," occurring therein.

5060. Wt. 6947. 750—6/01. Wy. & S

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LOCAL GOVERNMENT (SCOTLAND) ACT, 1889, LOCAL TAXATION (CUSTOMS AND EXCISE) ACT, 1890, POLICE (SCOTLAND) ACT, 1890, EDUCATION AND LOCAL TAXATION ACCOUNT (SCOTLAND) ACT, 1892, AGRICULTURAL RATES, CONGESTED DISTRICTS, AND BURGH LAND TAX RELIEF (SCOTLAND) ACT, 1896, CONGESTED DISTRICTS (SCOTLAND) ACT, 1897, AND LOCAL TAXATION ACCOUNT (SCOTLAND) ACT, 1898.

FINANCIAL YEAR ENDED 31st MARCH 1901.

RETURN showing the Total Payments into and out of the Local Taxation (Scotland) Account, for the Financial Year 1900–1901.

Presented to both Houses of Parliament by Command of His Majesty.

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PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
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LOCAL GOVERNMENT (SCOTLAND) ACT, 1889, LOCAL TAXATION (CUSTOMS AND EXCISE) ACT, 1890, POLICE (SCOTLAND) ACT, 1890, EDUCATION AND LOCAL TAXATION ACCOUNT (SCOTLAND) ACT, 1892, AGRICULTURAL RATES, CONGESTED DISTRICTS, AND BURGH LAND TAX RELIEF (SCOTLAND) ACT, 1896, CONGESTED DISTRICTS (SCOTLAND) ACT, 1897, AND LOCAL TAXATION ACCOUNT (SCOTLAND) ACT, 1898.

Financial Year ended 31st March 1901.

RETURN showing the TOTAL PAYMENTS into and out of the LOCAL TAXATION (SCOTLAND) ACCOUNT, for the FINANCIAL YEAR 1900–1901.

The sections and sub-sections to which this Return relates are as follows:—

LOCAL GOVERNMENT (SCOTLAND) ACT, 1889, 52 & 53 VICT., CH. 50, SECTION 22.

"Until Parliament shall otherwise determine, all sums from time to time paid to the "Local Taxation (Scotland) Account shall be applied by or under the direction of the "Secretary for Scotland in manner herein-after mentioned (that is to say):—

"(1.) In paying a sum of ten thousand pounds to the county councils of the "counties in the Highlands and Islands of Scotland in proportion to the grants "paid out of Exchequer to the Commissioners of Supply and County Road "Trustees of each such county (excluding the burghs therein) during the financial "year ending the thirty-first day of March next before the passing of this Act, "the share falling to each county council to be applied to the relief of local "taxation for the purposes of this Act in such county (excluding the burghs "therein) in such manner as the county council shall determine;

"(2.) In distributing a sum of thirty-five thousand pounds among the road authorities "in Scotland who, or whose predecessors, have received out of the Exchequer a "contribution to the cost of roads, in like manner and according to the like scale "and regulations, as nearly as may be, as in the financial year ending the thirty-"first day of March one thousand eight hundred and eighty-seven;

"(3.) In distributing a sum of one hundred and fifty-five thousand pounds among the "police authorities in Scotland who, or whose predecessors, have received out of "the Exchequer a contribution to the cost of the pay and clothing of the police "in like manner and according to the like scale and regulations, as nearly as may "be, as in the financial year ending the thirty-first day of March one thousand "eight hundred and eighty-nine;

"(4.) In distributing a sum of twenty thousand pounds among the parochial boards "in Scotland as a contribution to the cost of Poor Law medical relief and trained "sick nursing in poorhouses, in like manner and according to the like scale and "regulations, as nearly as may be, as in the financial year ending the thirty-first "day of March one thousand eight hundred and eighty-nine;

"(5.) In distributing a sum of ninety thousand five hundred pounds among the "parochial boards in Scotland as a contribution to the cost of maintenance of "pauper lunatics chargeable to such boards in like manner and according to the "like scale and regulations, as nearly as may be, as in the financial year ending "the thirty-first day of March one thousand eight hundred and eighty-nine;

"(6.) The balance shall be applied towards relief from payment of school fees in the "State-aided schools in Scotland, and shall be distributed in such manner and in "accordance with such conditions as may from time to time be set forth in the "Scotch Education Code annually submitted to Parliament;

"The determination of the Secretary for Scotland as to the distribution of "sums under this section shall be conclusive.

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"So much of any enactment as requires or authorises payment out of the Exchequer "of any local grant in substitution for which the Secretary for Scotland is by this "Act required to make or direct the payments in this section mentioned, is hereby "repealed as from the thirty-first day of March next after the passing of this Act "without prejudice to any right accrued before that day."

LOCAL TAXATION (CUSTOMS AND EXCISE) ACT, 1890, 53 & 54 VICT., CH. 60, SECTION 2.

"Out of the Scotch share of the local taxation (customs and excise) duties paid to "the local taxation (Scotland) account on account of any financial year—

"(i.) A sum of forty thousand pounds shall be applied for such purposes of police "superannuation in Scotland as herein-after mentioned;

"(ii.) A sum not exceeding forty thousand pounds shall be applied in relief from "the payment of school fees in the State-aided schools in Scotland of children in "the compulsory standards of the Scotch Code, and shall be distributed in such "manner and in accordance with such conditions as may be set forth for the "present financial year in a minute of the Scotch Education Deparment to "be forthwith laid before Parliament, and in every year subsequent to the "present year in the Scotch Education Code annually submitted to Parliament; "and

"(iii.) The residue shall, until Parliament otherwise determines, be diminished by "any charge, or increased by any credit; pursuant to the provisions of the "Contagious Diseases (Animals) (Pleuro-Pneumonia) Act, 1890, and distributed "by the Secretary for Scotland—

"(*a*) to the amount of fifteen thousand pounds as a contribution to the cost of "medical officers and sanitary inspectors appointed under the Public Health "(Scotland) Act, 1867, or under the Local Government (Scotland) Act, 1889, "as the case may be, in such manner and according to such scale and regula-"tions as may be prescribed by the Secretary for Scotland;

"(*b*) and, subject as aforesaid, among the county councils of counties and town "councils acting as such or as police commissioners of burghs, and police "commissioners of police burghs, in Scotland, in proportion to the respective "valuations of such counties and burghs and police burghs as such valuation "shall be ascertained by the Secretary for Scotland at the date of such dis-"tribution, the share falling to such councils and commissioners respectively "to be applied to the relief of local rates levied by them respectively, in such "manner as they may determine.

"Provided nevertheless that the council of any such county or burgh and the com-"missioners of any such police burgh may contribute any sum received by such council "or commissioners (as the case may be) in respect of the said residue or any part of "that sum for the purposes of technical education within the meaning of the Technical "Schools (Scotland) Act, 1887, and may make that contribution over and above any "sum that may be paid out of any school fund under that Act whether or not any "such sum has been paid out of such fund."

POLICE (SCOTLAND) ACT, 1890, 53 & 54 VICT., CH. 67, SECTION 17 (1—6) AND SECTION 23.

(1.) Any annual sum which under an Act passed in the present session relating to the distribution of certain duties of Customs and Excise is required to be distributed among the police authorities of the police forces in Scotland (which sum is in this Act referred to as the Exchequer contribution) shall be distributed according to the following basis of distribution, that is to say:—

(*a.*) In respect of the financial year current at the passing of this Act the said sum shall be distributed among the police authorities of every such police force in proportion to the number of efficient men in such force during the year ending the fifteenth day of March last preceding the end of such financial year, as ascertained by the Secretary for Scotland, and the proportion to be paid to each force shall be invested and applied in like manner as the rateable deductions hereinafter mentioned.

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(*b.*) There shall be paid in respect of every subsequent financial year to the police authority of every such police force a sum equal to the amount of the rateable deductions made during the year ending the fifteenth day of March last preceding the end of the financial year, from the pay of the constables belonging to that force, and that sum shall be invested and applied in like manner as those deductions.

(*c.*) The residue shall at the same time be distributed among the police authorities of those forces in proportion to the amounts paid during the year ending the fifteenth day of March last preceding the end of the financial year in respect of pensions, allowances, and gratuities out of their pension funds established under this Act respectively, and the proportion to be paid to each force shall be carried to the pension fund and may be dealt with as annual income of that fund.*

(2.) Provided that a police authority shall not in respect of any year ending the fifteenth day of March receive any payment under this section unless the Secretary for Scotland gives a certificate that the management and efficiency of the police force under that authority and (after the year ending the fifteenth day of March current at the passing of this Act) the administration of the pension fund of that force have during that year been satisfactory; and if the Secretary for Scotland withholds that certificate as regards any police authority the amount which would otherwise be payable to that authority under this section shall be forfeited to the Crown and paid into the Exchequer.

(3.) Before any such certificate is finally withheld in respect of any police force, the Secretary for Scotland shall communicate with the police authority of the force, and that authority may address any statement on the subject to the Secretary for Scotland; and in every case in which the certificate is withheld a statement of the grounds on which the Secretary for Scotland has withheld his certificate, together with any such statement of the police authority, shall be laid before Parliament.

(4.) The sums to be paid to each police authority under this section shall be certified by the Secretary for Scotland, who may, if he thinks proper, vary his certificate, but unless it is so varied his certificate shall be conclusive.

(5.) Where owing to any special circumstances affecting any particular police force the sum payable to that force under the foregoing provisions of this section would, in the opinion of the Secretary for Scotland, be inequitable as between that force and some other force or forces, the Secretary for Scotland may make such modification in the basis of distribution as appears to him to be necessary to meet the equities of the case.

POLICE (SCOTLAND) ACT, 1890.

* The following Regulations varying the basis of Distribution, under Section 17 of the Police (Scotland) Act, 1890, of the Exchequer Contribution in Aid of Police Superannuation, were made by the Secretary for Scotland on 14th March 1895 under Section 17 (6), and are still in force.

(1.) The sum paid to the police authority of any police force under Section 17, Sub-section 1 (*b*) from the Exchequer Contribution available in respect of the financial year 1894–95, and any subsequent financial year, shall be equal to the rateable deductions made during the police year ending the fifteenth day of March last preceding the beginning of the financial year from the pay of the constables belonging to that force as reduced by the amount of sums paid under Section 23 of the Act during the year to constables leaving such police force, and as reduced also by the amount of the rateable deductions which have been made from the pay of such constables, but have not been repaid to them under that Section.

(2.) The residue available for distribution in respect of the financial year 1894–95, and any subsequent financial year after allocation of the sums payable under the foregoing Regulation, shall be apportioned as follows:—

(*a.*) There shall be paid to the police authorities of the several police forces in Scotland an amount equivalent to the sums ascertained by the Secretary for Scotland to have been paid by them respectively during the police year ending the fifteenth day of March last preceding the beginning of the financial year, in respect of pensions, allowances, and gratuities awarded under the provisions of the Police (Scotland) Act, 1890.

(*b.*) The balance, if any, shall then be allocated among the said police authorities in proportion to the number of efficient men in each police force during the said police year.

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(6.) The basis of distribution under this section may also be varied in such manner and in accordance with such conditions as may from time to time be set forth in regulations made by the Secretary for Scotland and submitted to Parliament. All such regulations shall be laid on the table of both Houses of Parliament, and shall not come into operation until they have lain on the table of each House for not less than thirty days on which that House has sat.

23. If a constable not having been dismissed for fraud or dishonesty leaves a police force without a pension or gratuity, the police authority shall pay him the whole or part of the rateable deductions which have been made from his pay; but this section shall not apply in the case of his being removed to another police force.

EDUCATION AND LOCAL TAXATION ACCOUNT (SCOTLAND) ACT, 1892
55 & 56 VICT. CH. 51, SECTION 2.

"Whereas under the provisions of the immediately preceding section sums standing "to the credit of the Local Taxation (Scotland) Account, and hitherto applicable as in "such section mentioned, will be available for application to other purposes; be it "enacted that until Parliament otherwise determines out of the said account sums "shall be applied annually by or under the direction of the Secretary for Scotland in "manner following; (that is to say,)

"(1.) In transferring to the Scotch Education Department a sum of sixty thousand "pounds in aid of the cost of secondary education in Scotland, and in particular "for the purposes following; (that is to say,)

"(*a.*) Defraying the cost of the inspection of higher class schools in Scotland, "and of the holding of examinations for and granting the leaving certificates "of the Scotch Education Department; and

"(*b.*) Making provisions for secondary education, under Minutes of the Depart- "ment submitted to Parliament, in urban and rural districts in Scotland, "provided that no aid shall be given to any school not being either a school "under the same management as a State-aided school or a higher class "public school, or a school managed under the provisions of any Act of "Parliament, or scheme, or provisional order issued pursuant to an Act of "Parliament.

"(2.) In distributing a sum of thirty thousand pounds among the Universities of "Scotland in such manner and in accordance with such conditions as may be set "forth in an Ordinance or Ordinances of the Commissioners under the "Universities (Scotland) Act, 1889.

"(3.) In distributing a sum of twenty-five thousand pounds among the parochial "boards in Scotland as a further contribution to the cost of maintenance of "pauper lunatics chargeable to such boards in the same manner and subject to "the same regulations as nearly as may be as are applicable to the grant for the "same purpose under section twenty-two of the Local Government (Scotland) "Act, 1889.

"(4.) In distributing a sum of fifty thousand pounds among the parochial boards in "Scotland in proportion to the valuations and populations of their respective "parishes as such valuations and populations shall be ascertained by the "Secretary for Scotland at the date of such distribution, the share falling to such "parochial boards respectively to be applied to the relief of local rates levied by "them respectively in such manner as they may determine.

"(5.) In distributing a sum of one hundred thousand pounds (or such other sum as "with the sums directed to be applied under the provisions of the preceding sub- "sections of this section will be equal to the fee grant in Scotland payable under "the provisions of the preceding section of this Act) among the county councils "of counties and town councils acting as such or as police commissioners of burghs "and police commissioners of police burghs in Scotland, in proportion to the "respective valuations and populations of such counties and burghs and police

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" burghs as such valuations and populations shall be ascertained by the Secretary " for Scotland at the date of such distribution, the share falling to such councils " and commissioners respectively to be applied—

" (*a.*) to the relief of local rates levied by them, or

" (*b.*) in aid of the expenses incurred, or to be incurred, under any statutory " power from time to time vested in them respectively, in such manner as " they may determine, or

" (*c.*) under any scheme of public utility framed by them, respectively, subject " to the approval of the Secretary for Scotland.

" (6.) The balance (if any) standing to the credit of the Local Taxation (Scotland) " Account shall be applied as an addition to the fee grant in Scotland and be " distributed accordingly.

" Any moneys received by a county council or a town council or police commissioners " under this section, and directed by resolution to be appropriated or to be set aside " for any purpose authorised by this section other than the relief of the rates shall, " although not expended or specifically contributed or allotted in whole or in part " before the end of the financial year, remain applicable for such purposes."

AGRICULTURAL RATES, CONGESTED DISTRICTS, AND BURGH LAND TAX RELIEF (SCOTLAND) ACT, 1896, 59 & 60 VICT. CH. 37, SECTIONS 2, 4, & 8.

2.—(1.) The Secretary for Scotland shall ascertain and certify the amount which is to be taken as having been raised during the local financial year ending the fifteenth day of May, one thousand eight hundred and ninety-six, by each rating authority by each rate to which this Act applies, and the portion of such amount which represents the occupiers' share of such rate in each rateable area.

(2.) The Secretary for Scotland shall ascertain and certify the valuation of each rateable area to which this Act applies for the said year, and the portion of such valuation which represents the valuation of agricultural lands and heritages.

(3.) That part of the occupiers' share of each rate which represents the proportion borne by the valuation of agricultural lands and heritages in the rateable area to the whole valuation of the rateable area shall to the extent of five-eighths thereof, ascertained and certified by the Secretary for Scotland, be the amount regulating the distribution of the balance of moneys herein-after mentioned in respect of that rate.

(4.) The Secretary for Scotland may in case of error amend, or for the purpose of meeting any alteration in an area or authority to which a certificate relates may vary, a certificate under this Act, and any such amendment or variation shall have effect from the date of the original certificate, or any later date fixed by the said Secretary, but, save as in this section provided, a certificate shall be final and binding on all persons.

4. The sums paid to the Local Taxation (Scotland) Account under this Act in respect of any financial year shall be applied by or under the direction of the Secretary for Scotland in manner following (that is to say):—

(1.) In paying to the Commissioners of Inland Revenue the sums payable during that year for land tax by royal burghs and burghs of barony or regality in Scotland; and in paying to any burgh a sum equal to the annual amount of the land tax redeemed by such burgh; and

(2.) In transferring to an authority to be hereafter determined by Act of Parliament the sum of fifteen thousand pounds for the improvement of congested districts in the Highlands and Islands of Scotland, such sum to be applied as may be provided in the said Act, and until so applied to remain to the credit of the Local Taxation (Scotland) Account; and

(3.) In distributing the balance among county councils and parish councils in Scotland in proportion to the amounts ascertained and certified as herein-before provided for the purpose of regulating such distribution.

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(4.) Every sum paid or payable under this Act out of the Local Taxation (Scotland) Account to any authority in respect of any rate shall for all purposes be deemed to have been raised or to be raiseable from occupiers by the said rate.

8. This Act shall continue in force for five years after the thirty-first day of March next after the passing thereof, and no longer, unless continued by Parliament.

Congested Districts (Scotland) Act, 1897, 60 & 61 Vict. Ch. 53, Section 3.

3. For the purposes of this Act a fund (to be called the Congested Districts (Scotland) Fund) shall be constituted, to which shall, from time to time, be carried :—

(1.) the sum of fifteen thousand pounds annually available for the improvement of congested districts in the Highlands and Islands of Scotland under and during the continuance of the Agricultural Rates, Congested Districts, and Burgh Land Relief (Scotland) Act, 1896 ; and

(2.) Any sums not exceeding twenty thousand pounds annually Voted by Parliament for the said purpose and during the said continuance ; and

(3.) Any moneys received for payment of interest or repayment of principal of any loan made by the Commissioners under the provisions of this Act ; and

(4.) Any other sums applicable to the purposes of this Act.

Local Taxation Account (Scotland) Act, 1898, 61 & 62 Vict. Ch. 56, Sections 1 (1) & 2.

1.—(1.) During the continuance of the Agricultural Rates Congested Districts and Burgh Land Tax Relief (Scotland) Act, 1896 (herein-after referred to as the principal Act), there shall in each year be charged on and paid out of the Consolidated Fund of the United Kingdom, or the growing produce thereof, at such times and by such instalments as the Treasury direct, to the Local Taxation (Scotland) Account, sums equal to the difference between the sums payable to that Account under the provisions of section three, sub-section one, of the principal Act, and a sum equivalent to seven-sixteenths of the total amount certified by the Secretary for Scotland as the amount to be taken for the purposes of this Act to have been raised by rates by county councils and parish councils in Scotland from the owners and occupiers of agricultural lands and heritages, as defined in the principal Act, during the local financial year ending the fifteenth day of May, one thousand eight hundred and ninety-six.

2. The sums paid to the Local Taxation (Scotland) Account under the immediately preceding section in respect of any year shall be applied by or under the direction of the Secretary for Scotland in manner following (that is to say) :—

(1.) In distributing the sum of twenty thousand pounds among county councils and parish councils in Scotland as an addition to and in the same proportions as the amounts distributed to the said councils under the provisions of section four, sub-section three, of the principal Act :

(2.) In distributing the sum of twenty-five thousand pounds among the police authorities in Scotland as an addition to and in the same proportions as the amounts distributed to the said police authorities as a contribution to the cost of the pay and clothing of the police under the provisions of section twenty-two, sub-section three, of the Local Government (Scotland) Act, 1889 :

(3.) In applying the sum of fifteen thousand pounds for providing and maintaining vessels for marine superintendence and otherwise for the enforcement of the Scottish Sea Fisheries laws :

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(4.) The balance shall be applied for purposes of secondary or technical (including agricultural) education in Scotland, and shall be distributed in such manner and in accordance with such conditions as may be set forth in minutes of the Scotch Education Department submitted to Parliament.

Provided that all moneys paid under the provisions of the Diseases of Animals Act, 1894, out of or into the Local Taxation (Scotland) Account shall in account be charged against or credited to the sums distributable under section two, sub-section five, of the Education and Local Taxation Account (Scotland) Act, 1892, instead of being charged against or credited to the residue distributable under section two, sub-section three, of the Local Taxation (Customs and Excise) Act, 1890, and the enactments in this section mentioned shall be read and construed accordingly.

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SUMMARY OF THE TOTAL PAYMENTS

INTO AND OUT OF THE LOCAL TAXATION (SCOTLAND) ACCOUNT FOR THE FINANCIAL YEAR ENDED 31ST MARCH 1901.

Particulars of Receipts and Payments.	Payments into the Account. Year ended 31st March 1900.	Payments into the Account. Year ended 31st March 1901.	Payments out of the Account.	Unspent from Grant.	Acts under which the Grants are distributed by the Secretary for Scotland.
I. Customs and Excise Duties.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Receipts.					
Commissioners of Customs	*25,848 12 7*	24,053 9 11	—	—	—
Do. Inland Revenue	*156,751 10 5*	150,395 5 6	—	—	—
Payments.					
Police Superannuation	—	—	40,000 - -	—	53 & 54 Vict. c. 60, s. 2, and 53 & 54 Vict. c. 67, s. 17.
Relief of School Fees	—	—	40,000 - -	—	53 & 54 Vict. c. 60, s. 2.
Medical Officers and Sanitary Inspectors	—	—	*15,000 - -	—	- - do.
Relief of Local Rates, &c.	—	—	79,448 15 5	—	- - do.
	182,600 3 -	174,448 15 5	174,448 15 5	—	
Amount unspent carried forward to Account for 1901-1902	—	—	—	—	
II. Local Taxation Licences, and Estate Duty (Finance Act, 1894).					
Receipts.					
Local Taxation Licences	*364,665 18 6*	370,533 3 3	—	—	—
Estate Duty	*328,503 16 11*	300,091 - 10	—	—	—
Payments.					
Highlands and Islands Grant	—	—	10,000 - -	-	52 & 53 Vict. c. 50, s. 22.
Contribution to Cost of Roads	—	—	35,000 - -	—	- - do.
Do. to Pay and Clothing of Police	—	—	†155,000 - -	—	- - do.
Do. to Parish Councils (Medical Relief)	—	—	20,011 12 9	40 13 2	- - do.
Do. to Parish Councils (Pauper Lunatics)	—	—	115,614 14 3	522 3 1	52 & 53 Vict. c. 50, s. 22, and 55 & 56 Vict. c. 51, s. 2.
Do. to Secondary Education	—	—	60,000 - -	-	55 & 56 Vict. c. 51, s. 2.
Do. to Universities	—	—	30,000 - -	—	- - do.
Do. to Parish Councils (Relief of Rates)	—	—	50,000 - -	—	- - do.
Cattle: Pleuro-Pneumonia Account	—	—	3,000 - -	—	61 & 62 Vict. c. 56, s. 2.
Contribution to Counties, &c. (Relief of Rates, &c.)	—	—	146,933 - -	—	55 & 56 Vict. c. 51, s. 2.
Relief of School Fees	—	—	*45,191 4 1	—	- - do.
	693,169 15 5	670,624 4 1	670,750 11 1	—	
Amount unspent carried forward to Account for 1901-1902	—	—	—	562 16 3	

* Amounts available, but not yet distributed.

† The total Government contribution is 180,000*l.*, 25,000*l* being paid under the Local Taxation Account (Scotland) Act, 1898 (*see* IV.).

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SUMMARY of the Total Payments, &c.—*continued.*

Particulars of Receipts and Payments.	Payments into the Account. Year ended 31st March 1900.	Payments into the Account. Year ended 31st March 1901.	Payments out of the Account.	Unspent from Grant.	Acts under which the Grants are distributed by the Secretary for Scotland.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
III. ESTATE DUTY (AGRICULTURAL RATES, &C. (SCOTLAND) ACT, 1896).					
Receipts.					
Inland Revenue	*182,960 7 9*	182,499 5 9	—	—	—
*Other Receipts	—	9 10 2	—	—	—
Payments.					
Burgh Land Tax Relief	—	—	7,989 19 10	—	59 & 60 Vict. c. 37, s. 4.
Contribution to Congested Districts in Highlands and Islands of Scotland	—	—	15,000 - -	—	59 & 60 Vict. c. 37, s. 4, and 60 & 61 Vict. c. 53, s. 3.
Do. to County Councils and Parish Councils (Relief of Agricultural Occupiers)	—	—	†159,636 16 7	—	9 & 60 Vict. c. 37, s. 4.
	182,960 7 9	182,508 15 11	182,626 16 5	—	
Amount unspent carried forward to Account for 1901–1902	—	—	—	91,168 17 1	
IV. CONSOLIDATED FUND (LOCAL TAXATION ACCOUNT (SCOTLAND) ACT, 1898).					
Receipts.					
H.M. Exchequer	*97,452 17 6*	97,626 13 6	—	—	—
Payments.					
Contribution to County Councils and Parish Councils (Relief of Agricultural Occupiers)	—	—	‡20,000 - -	—	61 & 62 Vict. c. 56, s. 2.
Do. to Pay and Clothing of Police	—	—	§25,000 - -	—	. . do.
Marine Superintendence	—	—	15,000 - -	—	. . do.
Contribution to Secondary or Technical (including Agricultural) Education	—	—	37,626 13 6	—	. . do.
	97,452 17 6	97,626 13 6	97,626 13 6	—	
Amount unspent carried forward to Account for 1901–1902	—	—	—	48,554 18 -	
I. Customs and Excise Duties, as above	*182,600 3 -*	174,448 15 5	174,448 15 5	—	—
II. Local Taxation Licences, &c., as above	*693,169 15 5*	670,624 4 1	670,750 11 1	562 16 3	—
III. Estate Duty (Agricultural Rates, &c. Act), as above	*182,960 7 9*	182,508 15 11	182,626 16 5	91,168 17 1	—
IV. Consolidated Fund (Local Taxation (Scotland) Act,1 898), as above	*97,452 17 6*	97,626 13 6	97,626 13 6	48,554 18 -	—
	1,156,183 3 8	1,125,208 8 11	—	—	
Balances transferred from Grants for preceding year (Customs and Excise Duties), (Local Taxation Licences, &c.), (Estate Duty, Agricultural Rates, &c. Act), and Consolidated Fund (Local Taxation (Scotland) Act, 1898)	*140,862 9 4*	140,530 18 10	—	—	—
GRAND TOTAL £	*1,297,045 13 -*	1,265,739 7 9	1,125,452 16 5	140,286 11 4	

Scottish Office, Whitehall, 20 July 1901.

COLIN SCOTT-MONCRIEFF,
Under Secretary for Scotland.

* A repayment by Edinburgh Parish Council in respect of an area affected by alterations of Boundaries.

† The total Government Grant was 179,636*l.* 16*s.* 7*d.*, 20,000*l.* being paid under the Local Taxation Account (Scotland) Act, 1898 (*see* IV.).

In consequence of adjustments of the amount payable to the Local Taxation (England) Account, under the Agricultural Rates Act, 1896, 461*l.* 2*s.* of the total becomes an over-issue, which will be recovered when payment of the next annual Grant is made. The payments under IV. above are increased by a sum of 173*l.* 16*s.*, and a further increase of 287*l.* 6*s.* will be brought to account during the year 1901–2.

‡ *See* note † above.

§ *See* note † on preceding page.

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RETURN OF THE POPULATION AND VALUATION OF COUNTIES, BURGHS, AND PARISHES IN SCOTLAND, showing—

1. The Counties of *Scotland*, in Alphabetical Order, with their Areas, Population, and Valuation, including Burghs and Police Burghs;

2. The Burghs of *Scotland*, arranged in Counties and Districts of Counties, and the Parishes in which they are situated, with their Population and Valuation, distinguishing between Royal, Parliamentary, and Police Burghs;

3. The Districts of Counties in *Scotland*, with their Areas, including the Areas of Burghs and Police Burghs, and their Population and Valuation, excluding Burghs and Police Burghs

4. The Parishes for Poor Law purposes in *Scotland*, with their Areas, Population, and Valuation, arranged according to the Districts of Counties in which they are situated, and showing the Burghs and Police Burghs contained in each Parish and District;

5. The Parishes situated in more than one County, with the Area, Population, and Valuation of each Part;

6. The Parishes which contain Burghs or Parts of Burghs (or Police Burghs), with the Population and Valuation of the Landward and Burghal Portions.

Presented to both Houses of Parliament by Command of His Majesty.

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RETURN showing—1. The Counties of *Scotland*, in Alphabetical Order, with their Areas, Population, and Valuation, including Burghs and Police Burghs; 2. The Burghs of *Scotland*, arranged in Counties and Districts of Counties, and the Parishes in which they are situated, with their Population and Valuation, distinguishing between Royal, Parliamentary, and Police Burghs; 3. The Districts of Counties in *Scotland*, with their Areas, including the Areas of Burghs and Police Burghs, and their Population and Valuation, excluding Burghs and Police Burghs; 4. The Parishes for Poor Law purposes in *Scotland*, with their Areas, Population, and Valuation, arranged according to the Districts of Counties in which they are situated, and showing the Burghs and Police Burghs contained in each Parish and District; 5. The Parishes situated in more than one County, with the Area, Population, and Valuation of each Part; 6. The Parishes which contain Burghs or parts of Burghs (or Police Burghs), with the Population and Valuation of the Landward and Burghal Portions.

I.

RETURN showing the Counties of *Scotland* in Alphabetical Order, with their Areas, Population, and Valuation, including Burghs and Police Burghs.

COUNTIES.	Area (including Burghs and Police Burghs).	Population, Census 1891 (including Burghs and Police Burghs).	Valuation, 1900-1 (including Burghs and Police Burghs).
	Acres.		£
Aberdeen	1,251,451	284,036	1,769,783
Argyll	2,056,402	74,085	537,528
Ayr	722,229	226,386	1,599,167
Banff	410,112	61,684	263,835
Berwick	294,805	32,290	311,119
Bute	139,432	18,404	148,273
Caithness	438,878	37,177	140,285
Clackmannan	30,477	33,140	164,721
Dumbarton	154,542	98,014	706,541
Dumfries	680,217	74,245	631,251
Edinburgh	231,724	434,276	4,032,169
Elgin	304,606	43,471	250,286
Fife	314,952	190,365	1,334,706
Forfar	560,186	277,735	1,698,695
Haddington	173,447	37,377	340,607
Inverness	2,616,545	90,121	463,043
Kincardine	245,347	35,492	251,954
Kinross	46,487	6,673	66,935
Kirkcudbright	574,588	39,985	353,444
Lanark	564,284	1,105,899	8,048,153
Linlithgow	76,807	52,808	395,400
Nairn	124,968	9,155	54,939
Orkney	240,476	30,453	78,722
Peebles	226,899	14,750	145,228
Perth	1,617,808	122,185	1,118,448
Renfrew	156,785	230,812	1,473,724
Ross and Cromarty	1,970,004	78,727	294,652
Roxburgh	425,656	53,500	438,824
Selkirk	164,545	27,712	155,643
Stirling	286,338	118,021	826,866
Sutherland	1,297,849	21,896	94,411
Wigtown	310,747	36,062	247,181
Zetland	352,889	28,711	47,841
Total	19,062,482	4,025,647	28,484,319

The acreages are taken from the Census of 1891, and do not represent the changes since made by the Boundary Commissioners or the Secretary for Scotland. The figures as to population and valuation apply to the altered area.

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II.

RETURN showing the Burghs in *Scotland*, arranged in Counties and Districts of Counties, and the Parishes in which they are situated, with their Population and Valuation, distinguishing between Royal, Parliamentary, and Police Burghs.

County and District of County.	Name of Burgh.	Population, Census 1891.	Valuation, 1900-1.	Parish.
			£	
County of Aberdeen—				
Aberdeen	Aberdeen . R.P.	124,943	782,690	Aberdeen.
Alford	None	—	—	—
Deer	Fraserburgh	*7,466	35,501	Fraserburgh.
	Peterhead . P.	12,226	43,341	Peterhead.
	Rosehearty	1,236	2,546	Pitsligo.
Deeside	Ballater	983	7,129	Glenmuick.
Ellon	Ellon	1,254	6,015	Ellon.
Garioch	Inverurie . R.P.	2,549	10,908	Inverurie.
	Kintore . R.P.	686	2,771	Kintore.
	Old Meldrum	1,321	3,959	Meldrum.
Huntly	Huntly	3,760	11,486	Huntly.
Turriff	Turriff	2,341	7,926	Turiff.
	Total	158,765	914,272	
County of Argyll—				
Ardnamurchan	None	—	—	—
Cowal	Dunoon	5,283	67,169	Dunoon.
Islay	None	—	—	—
Kintyre	Campbeltown . R.P.	8,291	38,865	Campbeltown.
Lorn	Oban . P.	4,946	43,289	Kilmore and Kilbride.
Mid-Argyll	Inveraray . R.P.	743	2,505	Inveraray.
	Lochgilphead	1,320	4,876	Glassary.
Mull	Tobermory	1,154	3,864	Kilninian and Kilmore.
	Total	21,737	160,518	
County of Ayr—				
Ayr	Ayr . R.P.	24,944	172,176	Ayr.
	Cumnock and Holmhead	3,104	9,451	Old Cumnock.
Carrick	Girvan	4,081	18,006	Girvan.
	Maybole	5,470	16,066	Maybole.
Kilmarnock	Darvel	*2,024	8,891	Galston. Loudoun.
	Galston	4,296	9,788	Galston. Loudoun.
	Kilmarnock . P.	28,447	136,362	Kilmarnock. Riccarton.
	Newmilns and Greenholm	*3,704	13,889	Galston. Loudoun.
	Troon	4,108	28,608	Dundonald.
Northern	Ardrossan	5,294	43,801	Ardrossan.
	Irvine . R.P.	9,086	40,581	Dundonald. Irvine.
	Kilwinning	3,835	12,589	Kilwinning.
	Largs	3,187	27,212	Largs.
	Saltcoats	5,895	34,244	Ardrossan. Stevenston.
	Stewarton	2,687	8,378	Stewarton.
	Total	110,162	580,042	
County of Banff—				
Banff	Aberchirder	1,222	1,964	Marnoch.
	Banff . R.P.	*3,876	13,249	Banff.
	Buckie	*5,849	14,854	Rathven.
	Cullen . R.P.	2,100	4,519	Cullen.
	Macduff	3,722	8,982	Gamrie and Macduff.
	Portsoy	2,061	5,350	Fordyce.
Keith	Aberlour	1,012	3,003	Aberlour.
	Dufftown	1,469	5,805	Mortlach.
	Keith	4,622	15,512	Keith.
	Total	25,933	73,238	

R. means Royal Burgh, P. Parliamentary Burgh. The Burghs not so marked are Police Burghs. The statistics as to population and valuation apply to the Police area. * Burgh Boundaries altered since date of Census; the figures as to Valuation apply to the altered area.

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II.—Burghs in *Scotland*, arranged in Counties and Districts of Counties, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	NAME OF BURGH.	POPULATION, Census 1891.	VALUATION, 1900–1.	PARISH.
COUNTY OF BERWICK—			£	
East	Eyemouth	2,576	6,558	Eyemouth.
Middle	Coldstream	1,535	6,314	Coldstream.
	Duns	2,198	10,355	Duns.
West	Lauder R.	719	2,650	Lauder.
	Total	7,028	25,877	
COUNTY OF BUTE—				
Arran	None	—	—	—
Bute	Rothesay R.	9,108	73,380	Rothesay.
Cumbrae	Millport	1,668	19,512	Cumbraes.
	Total	10,776	92,892	
COUNTY OF CAITHNESS (Not divided into Districts.)	Pulteneytown	5,550	14,029	Wick.
	Thurso	3,936	11,735	Thurso.
	Wick R.P.	2,962	10,168	Wick.
	Total	12,448	35,932	
COUNTY OF CLACKMANNAN (Not divided into Districts.)	Alloa	10,754	55,025	Alloa.
	Alva	5,225	12,513	Alva.
	Dollar	1,807	8,348	Dollar.
	Tillicoultry	3,939	10,874	Tillicoultry.
	Total	21,725	86,760	
COUNTY OF DUMBARTON				
Eastern	Clydebank	10,014	92,608	Old Kilpatrick.
	Kirkintilloch	9,314	38,124	Kirkintilloch.
	Milngavie	3,103	14,908	New Kilpatrick.
Western	Cove and Kilcreggan	946	11,744	Rosneath.
	Dumbarton R.P.	*16,927	78,865	Cardross. Dumbarton. Old Kilpatrick.
	Helensburgh	8,409	71,251	Row.
	Total	48,713	307,500	
COUNTY OF DUMFRIES—				
Annan	Annan R.P.	3,478	18,795	Annan.
Dumfries	Dumfries R.P.	12,947	75,811	Dumfries.
Langholm	Langholm	*3,549	12,646	Langholm.
Lockerbie	Lochmaben R.P.	1,038	3,469	Lochmaben.
	Lockerbie	2,391	12,392	Dryfesdale.
	Moffat	2,291	15,746	Moffat.
Thornhill	Sanquhar R.P.	1,315	4,673	Sanquhar.
	Total	27,009	143,532	
COUNTY OF EDINBURGH—				
Calder	None	—	—	—
Gala Water	None	—	—	—
Lasswade	Bonnyrigg	2,514	10,989	Cockpen. Lasswade.
	Dalkeith	6,952	32,917	Dalkeith.
	Lasswade	1,006	3,690	Cockpen. Lasswade.
	Loanhead	3,244	9,730	Lasswade.
	Musselburgh P.	8,888	46,067	Inveresk.
	Penicuik	3,002	11,993	Lasswade. Penicuik.
Suburban	Edinburgh R.P.	†276,066	2,807,042	Cramond. Duddingston. Edinburgh. Leith. Liberton.
	Leith P.	68,707	499,302	Leith.
	Total	367,086	3,421,730	

R. means Royal Burgh, P. Parliamentary Burgh. The burghs not so marked are Police Burghs. The statistics as to population and valuation apply to the Police area. * Boundaries altered since date of Census; the figures as to valuation apply to the altered area.

† The boundaries of the Burgh of Edinburgh were extended by the Edinburgh Corporation Act 1900. The population here given is that of the extended area based on the Census of 1891.

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II.—Burghs in *Scotland*, arranged in Counties and Districts of Counties, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	NAME OF BURGH.		POPULATION, Census 1891.	VALUATION, 1900-1.	PARISH.
				£	
COUNTY OF ELGIN (Not divided into Districts.)	Burghead		1,675	3,936	Duffus.
	Elgin	R.P.	7,646	44,052	Elgin. New Spynie. St. Andrews—Lhanbryde.
	Forres	R.P.	3,971	18,564	Forres.
	Grantown-on-Spey		‡1,497	8,180	Cromdale.
	Lossiemouth		3,486	8,266	Drainie.
	Rothes		1,548	6,799	Rothes.
		Total	19,823	89,797	
COUNTY OF FIFE—					
Cupar	Auchtermuchty	R.	665	2,604	Auchtermuchty.
	Cupar	R.P.	4,729	24,500	Cupar.
	Falkland	R.	959	2,914	Falkland.
	Ladybank and Monkstown		1,198	4,160	Collessie.
	Newburgh	R.	†1,506	7,624	Abdie. Newburgh.
Dunfermline	Cowdenbeath		4,249	14,258	Beath.
	Culross	R.P.	379	1,777	Culross.
	Dunfermline	R.P.	†22,157	88,691	Dunfermline.
	Inverkeithing	R.P.	1,676	23,058	Inverkeithing.
Kirkcaldy	Buckhaven, Methil, and Innerleven		6,199	19,157	Wemyss.
	Burntisland	R.P.	4,993	29,029	Burntisland.
	Dysart	R.P.	3,022	12,132	Dysart.
	Kinghorn	R.P.	2,036	8,732	Kinghorn.
	Kirkcaldy	R.P.	27,155	145,674	Abbotshall. Dysart. Kinghorn. Kirkcaldy.
	Leslie		2,177	6,029	Leslie.
	Leven		3,998	19,581	Scoonie.
	Lochgelly		4,133	10,130	Auchterderran. Ballingry.
	Markinch		1,350	6,151	Markinch.
St. Andrews	Anstruther Easter	R.P.	1,142	5,464	Anstruther—Easter. Kilrenny.
	Anstruther Wester	R.P.	538	2,309	Anstruther—Wester. Pittenweem.
	Crail	R.P.	1,119	5,568	Crail.
	Earlsferry	R.	304	2,695	Elie.
	Elie, Liberty, and Williamsburgh		723	7,508	Elie.
	Kilrenny	R.P.	2,610	5,009	Kilrenny.
	Newport		2,548	23,136	Forgan.
	Pittenweem	R.P.	1,962	5,733	Pittenweem.
	St. Andrews	R.P.	6,853	56,451	St. Andrews and St. Leonards.
	Tayport		2,871	12,667	Ferry Port-on-Craig.
		Total	113,251	552,736	
COUNTY OF FORFAR—					
Arbroath	Arbroath	R.P.	22,821	96,083	Arbroath and St. Vigeans.
	Carnoustie		4,134	25,961	Barry. Panbride.
Brechin	Brechin	R.P.	8,955	35,007	Brechin.
	Montrose	R.P.	13,079	60,084	Montrose.
Dundee	Broughty Ferry		9,010	65,768	Dundee Combn. Monifieth.
	Dundee	R.P.	†154,118	847,075	Dundee Combn. Mains and Strathmartin.
	Monifieth		*2,060	11,031	Monifieth.
Forfar	Forfar	R.P.	12,057	42,186	Forfar.
	Kirriemuir		†2,782	14,783	Kirriemuir.
		Total	229,016	1,197,978	
COUNTY OF HADDINGTON—					
Eastern	Dunbar	R.	3,561	22,795	Dunbar.
	East Linton		865	3,154	Prestonkirk.
	North Berwick	R.	†1,998	18,653	North Berwick.
Western	Cockenzie and Port Seton		1,578	3,873	Tranent.
	Haddington	R.	†3,771	19,416	Haddington.
	Prestonpans		1,606	4,954	Prestonpans.
	Tranent		2,389	5,818	Tranent.
		Total	15,768	78,663	

R. means Royal Burgh, P. Parliamentary Burgh. The burghs not so marked are Police Burghs. The statistics as to population and valuation apply to the Police area. * Census taken when Burgh was formed in 1895.
† Burgh Boundaries altered since date of Census; the figures as to Valuation apply to the altered area.
‡ Estimated population, the Police Burgh of Grantown-on-Spey having been formed subsequent to the Census of 1891.

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II.—Burghs in *Scotland*, arranged in Counties and Districts of Counties, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	NAME OF BURGH.	POPULATION, Census 1891.	VALUATION, 1900–1.	PARISH.
COUNTY OF INVERNESS—			£	
Inverness	Inverness . R.P.	19,303	120,185	Inverness.
Aird	None	—	—	—
Badenoch	Kingussie	†740	5,632	Kingussie.
Lochaber	Fortwilliam	1,870	11,941	Kilmallie.
Skye	None	—	—	—
Harris	None	—	—	—
North Uist	None	—	—	—
South Uist	None	—	—	—
	Total	21,913	137,758	
COUNTY OF KINCARDINE—				
Laurencekirk	Laurencekirk	1,426	6,674	Laurencekirk.
Lower Deeside	None	—	—	—
St. Cyrus	Inverbervie . R.P.	1,195	4,269	Bervie.
Stonehaven	Stonehaven	4,500	20,054	Dunnottar. Fetteresso.
Upper Deeside	Banchory	1,400	9,218	Banchory Ternan.
	Total	8,521	40,215	
COUNTY OF KINROSS (Not divided into Districts.)	Kinross	1,902	7,203	Kinross.
	Total	1,902	7,203	
COUNTY OF KIRKCUDBRIGHT—				
Eastern	Dalbeattie	3,149	10,030	Urr.
	Maxwelltown	4,975	22,549	Terregles. Troqueer.
Northern	New Galloway . R.	391	1,325	Kells.
Southern	Castle Douglas	2,851	17,080	Crossmichael. Kelton.
	Kirkcudbright . R.P.	2,533	10,177	Kirkcudbright.
Western	Gatehouse	1,226	3,468	Anwoth. Girthon.
	Total	15,125	64,629	
COUNTY OF LANARK—				
Lower Ward	Glasgow . R.P.	‡659,193	4,952,971	Cathcart. Eastwood. Glasgow. Govan Combn. Rutherglen.
	Govan	61,589	362,795	Govan Combn.
	Kinning Park	13,679	65,206	Govan Combn.
	Partick	36,538	289,724	Govan Combn.
	Rutherglen . R.P.	12,020	50,461	Rutherglen.
Middle Ward	Airdrie . P.	19,135	66,237	New Monkland
	Coatbridge . *R.	30,034	170,890	Old Monkland.
	Hamilton . P.	24,859	134,040	Hamilton.
	Motherwell	18,726	115,363	Dalziel.
	Wishaw	†15,252	56,307	Cambusnethan. Dalziel.
Upper Ward	Biggar	1,356	6,180	Biggar.
	Lanark . R.P.	4,579	18,628	Lanark.
	Total	895,965	6,288,802	
COUNTY OF LINLITHGOW—				
Bathgate	Armadale	3,190	7,113	Bathgate.
	Bathgate	5,331	18,956	Bathgate.
	Whitburn	1,185	2,804	Whitburn.
Linlithgow	Bo'ness	†4,746	36,671	Bo'ness and Carriden.
	Linlithgow . R.P.	4,155	16,269	Linlithgow.
	Queensferry . R.P.	1,531	11,597	Dalmeny.
	Total	20,138	93,410	
COUNTY OF NAIRN (Not divided into Districts.)	Nairn . R.P.	†4,014	20,355	Nairn.
	Total	4,014	20,355	

R. means Royal Burgh, P. Parliamentary Burgh. The burghs not so marked are Police Burghs. The statistics as to population and valuation apply to the Police area.

* Coatbridge is a town with all the privileges of a Royal Burgh (48 & 49 Vict. c. xli, sec. 6).

† Burgh Boundaries altered since date of Census; the figures as to Valuation apply to the altered area.

‡ The boundaries of the Burgh of Glasgow were extended by the Glasgow Corporation (Tramways, Libraries, &c.) Act 1899. The population here given is that of the extended area based on the Census of 1891.

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II.—Burghs in *Scotland*, arranged in Counties and Districts of Counties, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	NAME OF BURGH.	POPULATION, Census 1891.	VALUATION, 1900–1.	PARISH.
			£	
COUNTY OF ORKNEY—				
Mainland	Kirkwall . R.P.	3,926	14,206	Kirkwall.
	Stromness	1,698	5,528	Stromness.
North Isles	None	—	—	—
South Ronaldshay	None	—	—	—
Walls	None	—	—	—
	Total	5,624	19,734	
COUNTY OF PEEBLES (Not divided into Districts.)	Innerleithen	2,501	11,226	Innerleithen.
	Peebles . R.	*4,704	27,548	Peebles.
	Total	7,205	38,774	
COUNTY OF PERTH—				
Blairgowrie or Eastern	Alyth	2,322	7,970	Alyth.
	Blairgowrie	3,714	16,252	Blairgowrie.
	Cupar-Angus	2,106	7,759	Coupar-Angus.
	Rattray	2,225	6,783	Rattray.
Central	Auchterarder	2,524	8,918	Auchterarder.
	Crieff	4,902	34,004	Crieff.
Highland	Aberfeldy	1,469	9,002	Dull.
Perth	Abernethy	852	1,721	Abernethy.
	Perth . R.P.	29,919	184,577	Kinnoull. Perth.
Western	Callander	1,538	11,153	Callander.
	Doune	940	3,728	Kilmadock.
	Dunblane	2,186	14,342	Dunblane and Lecropt.
	Total	54,697	306,209	
COUNTY OF RENFREW—				
First or Upper	Barrhead	†6,500	30,608	Neilston. Paisley.
	Johnstone	9,668	37,233	Paisley.
	Paisley . P.	66,425	353,998	Paisley.
	Pollokshaws	*10,228	39,995	Eastwood.
	Renfrew . R.P.	*6,777	35,771	Renfrew.
Second or Lower	Gourock	4,475	41,133	Inverkip and Gourock.
	Greenock . P.	63,423	387,155	Greenock.
	Port-Glasgow . P.	14,685	62,274	Port-Glasgow.
	Total	184,181	988,162	
COUNTY OF ROSS AND CROMARTY—				
Black Isle	Cromarty . P.	1,338	2,623	Cromarty.
	Fortrose . R.P.	871	4,714	Rosemarkie.
Easter Ross	Invergordon	1,117	3,823	Rosskeen.
	Tain . R.P.	1,636	7,067	Tain.
Lewis	Stornoway	3,386	17,655	Stornoway.
Mid Ross	Dingwall . R.P.	2,300	12,066	Dingwall.
South Western	None	—	—	—
Western	None	—	—	—
	Total	10,648	47,948	
COUNTY OF ROXBURGH—				
Hawick	Hawick . P.	19,204	75,726	Hawick.
Jedburgh	Jedburgh . R.	3,397	15,572	Jedburgh.
Kelso	Kelso	4,184	24,800	Kelso.
Liddesdale	None	—	—	—
Melrose	Melrose	‡2,424	13,875	Melrose.
	Total	29,209	129,973	
COUNTY OF SELKIRK (Not divided into Districts.)	Galashiels . P.	17,252	64,156	Galashiels.
	Selkirk . R.P.	5,662	26,178	Selkirk.
	Total	22,914	90,334	

R. means Royal Burgh, P. Parliamentary Burgh. The burghs not so marked are Police Burghs. The statistics as to population and valuation apply to the Police area.

* Boundaries altered since date of Census; the figures as to Valuation apply to the altered area.

† Estimated population—the Police Burgh of Barrhead having been formed subsequent to the Census of 1891.

‡ The Burgh of Melrose was formed subsequent to 1891, and the boundaries were afterwards extended. The above population is based on the Census of 1891.

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II.—Burghs in *Scotland*, arranged in Counties and Districts of Counties, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	NAME OF BURGH.	POPULATION, Census 1891.	VALUATION, 1900-1.	PARISH.
			£	
COUNTY OF STIRLING—				
Central	Bridge of Allan	*3,207	24,266	Logie.
	Denny and Dunipace	*4,161	12,243	Denny. Dunipace.
	Kilsyth	6,073	16,928	Kilsyth.
	Stirling . R.P.	16 781	96,727	Stirling.
Eastern	Falkirk . P.	*17,312	110,348	Falkirk.
	Grangemouth	‡6,525	51,703	Grangemouth.
Western	None	—	—	—
	Total	53,888	312,215	
COUNTY OF SUTHERLAND (Not divided into Districts.)	Dornoch . R.P.	514	3,158	Dornoch.
	Total	514	3,158	
COUNTY OF WIGTOWN—				
Lower	Newton-Stewart	2,332	10,129	Penninghame.
	Whithorn . R.	1,403	3,864	Whithorn.
	Wigtown . R.	*1,509	6,776	Wigtown.
Upper	Stranraer . R.	6,193	25,158	Inch. Leswalt. Stranraer.
	Total	11,437	45,927	
COUNTY OF ZETLAND—				
Mainland	Lerwick	3,889	14,371	Lerwick.
North Isles	None	—	—	—
	Total	3,889	14,371	

III.

RETURN showing the Districts of Counties in *Scotland*, with their Areas, including the Areas of Burghs and Police Burghs, and their Population and Valuation, excluding Burghs and Police Burghs.

COUNTY.	DISTRICTS.	AREA (including Burghs and Police Burghs).	POPULATION, Census 1891 (excluding Burghs and Police Burghs).	VALUATION, 1900-1 (excluding Burghs and Police Burghs).
		Acres.†		£
ABERDEEN	Aberdeen	101,147	20,196	156,527
	Alford	159,207	10,846	73,847
	Deer	165,409	31,792	174,507
	Deeside	413,623	12,926	110,633
	Ellon	109,532	16,250	106,177
	Garioch	112,040	14,810	103,665
	Huntly	99,714	8,352	50,528
	Turriff	100,801	13,040	79,627
ARGYLL	Ardnamurchan	304,322	3,543	19,023
	Cowal	239,570	7,719	76,576
	Islay	255,230	8,489	48,086
	Kintyre	217,308	7,564	68,889
	Lorn	526,541	9,980	82,786
	Mid Argyll	220,889	8,207	51,680
	Mull	262,065	6,896	29,965
AYR	Ayr	205,726	38,338	304,743
	Carrick	271,054	13,053	157,681
	Kilmarnock	122,495	23,399	222,978
	Northern	125,272	41,434	333,723
BANFF	Banff	124,545	21,971	106,738
	Keith	276,583	13,780	83,859

R. means Royal Burgh, P. Parliamentary Burgh. The burghs not so marked are Police Burghs. The statistics as to population and valuation apply to the Police area.

* Burgh Boundaries altered since date of Census; the figures as to Valuation apply to the altered area.

† The acreages here given do not represent the changes made by the Boundary Commissioners or the Secretary for Scotland.

‡ The boundaries of the Burgh of Grangemouth have been extended since date of Census. The population here given is that of the extended area based on the Census of 1891.

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III.—Districts of Counties in *Scotland*, with their Areas, Population, and Valuation—*continued.*

COUNTY.	DISTRICTS.	Area (including Burghs and Police Burghs).	Population, Census 1891 (excluding Burghs and Police Burghs).	Valuation, 1900-1 (excluding Burghs and Police Burghs).
		Acres.†		£
Berwick	East	75,648	9,932	98,494
	Middle	110,696	8,918	113,385
	West	106,026	6,412	73,363
Bute	Arran	106,084	4,850	27,688
	Bute	29,834	2,645	25,962
	Cumbrae	2,841	133	1,731
Caithness		509,275	24,729	104,353
Clackmannan		32,106	11,415	77,961
Dumbarton	Eastern	43,385	20,363	237,903
	Western	113,904	28,938	161,138
Dumfries	Annan	83,607	10,499	107,600
	Dumfries	77,040	11,153	97,648
	Langholm	136,328	4,138	41,063
	Lockerbie	171,659	9,532	118,407
	Thornhill	214,889	11,914	123,001
Edinburgh	Calder	64,282	20,077	169,208
	Gala Water	82,182	7,929	81,128
	Lasswade	53,892	18,965	160,836
	Suburban	34,838	20,219	199,267
Elgin		310,315	23,648	160,489
Fife	Cupar	96,214	17,968	145,837
	Dunfermline	67,750	20,795	226,418
	Kirkcaldy	67,817	22,453	245,626
	St. Andrews	90,541	15,898	164,089
Forfar	Arbroath	59,473	9,445	89,664
	Brechin	215,595	13,768	145,656
	Dundee	65,737	11,495	122,880
	Forfar	219,243	14,071	142,517
Haddington	Eastern	78,758	7,380	101,561
	Western	94,094	14,229	160,383
Inverness	Inverness	134,198	10,710	65,918
	Aird	448,942	8,800	63,191
	Badenoch	614,368	7,229	71,607
	Lochaber	716,801	7,499	71,373
	Skye	428,966	16,573	34,226
	Harris	123,757	5,024	5,182
	North Uist	75,431	4,187	5,200
	South Uist	112,311	8,186	8,588
Kincardine	Laurencekirk	56,050	5,240	50,412
	Lower Deeside	22,253	4,583	38,100
	St. Cyrus	33,024	5,281	41,543
	Stonehaven	57,199	5,560	51,036
	Upper Deeside	77,045	3,366	30,648
Kinross		53,899	4,771	59,732
Kirkcudbright	Eastern	122,064	8,514	97,236
	Northern	176,601	3,296	45,194
	Southern	119,614	9,174	108,105
	Western	156,309	3,876	38,280
Lanark	Lower Ward	42,681	29,266	263,389
	Middle Ward	192,344	142,668	1,171,940
	Upper Ward	329,047	37,005	324,022
Linlithgow	Bathgate	40,493	19,428	156,115
	Linlithgow	35,784	13,242	145,875
Nairn		104,073	5,141	34,584
Orkney	Mainland	121,930	10,948	30,949
	North Isles	63,974	8,780	20,410
	South Ronaldshay	15,062	3,059	4,543
	Walls	39,510	2,042	3,086

† The acreages here given do not represent the changes made by the Boundary Commissioners or the Secretary for Scotland.

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III.—Districts of Counties in *Scotland*, with their Areas, Population, and Valuation—*continued*.

COUNTY.	DISTRICTS.	AREA (including Burghs and Police Burghs).	POPULATION, Census 1891 (excluding Burghs and Police Burghs).	VALUATION, 1900-1 (excluding Burghs and Police Burghs).
		Acres.†		£
PEEBLES		231,923	7,545	106,454
PERTH	Blairgowrie	176,231	10,080	131,481
	Central	245,377	11,055	142,665
	Highland	683,419	13,585	153,519
	Perth	156,368	21,535	223,448
	Western	307,740	11,233	161,126
RENFREW	Upper	67,796	26,012	286,735
	Lower	86,141	20,619	198,827
ROSS AND CROMARTY	Black Isle	54,475	6,915	35,777
	Easter Ross	268,990	12,031	65,589
	Lewis	404,166	24,204	15,459
	Mid Ross	669,404	14,470	90,409
	South Western	781,781	4,492	23,595
	Western	313,541	5,967	15,875
ROXBURGH	Hawick	100,206	3,791	51,273
	Jedburgh	113,596	5,921	75,641
	Kelso	95,266	7,320	93,320
	Liddesdale	67,858	2,023	27,367
	Melrose	47,711	5,236	61,250
SELKIRK		158,832	4,798	65,309
STIRLING	Central	99,370	15,444	167,094
	Eastern	51,302	36,044	189,052
	Western	140,671	12,474	158,505
SUTHERLAND		1,227,452	21,382	91,253
WIGTOWN	Lower	151,225	10,435	95,879
	Upper	159,518	14,190	105,325
ZETLAND	Mainland	260,999	19,668	24,965
	North Isles	91,890	5,154	8,505

† The acreages here given do not represent the changes made by the Boundary Commissioners or the Secretary for Scotland.

IV.

RETURN showing the Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, arranged according to the Districts of Counties in which they are situated, and showing the Burghs and Police Burghs contained in each Parish and District.

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-01.	BURGHS.
ABERDEEN—		Acres.		£	
Aberdeen	Aberdeen	†794	124,943	783,682	Aberdeen, R.P.
	Belhelvie	12,184	1,613	13,161	
	Drumoak	*7,228	869	4,873	
	Dyce	5,237	1,343	8,889	
	Echt	11,948	1,207	6,857	
	Fintray	7,319	999	7,214	
	Kinnellar	4,217	580	5,069	
	Newhills	10,282	5,526	29,731	
	New Machar	*9,002	1,432	10,729	
	Old Machar	†12,143	1,432	15,123	
	Peterculter	*†10,547	3,522	43,185	
	Skene	10,246	1,673	10,704	
Alford	Alford	9,102	1,402	9,988	
	Auchindoir	15,310	1,374	6,556	
	Clatt	5,711	458	3,641	
	Glenbucket	11,084	408	2,214	

The acreages are taken from the Census of 1891, but the parishes marked * have since been altered by the Boundary Commissioners, and those marked † by the Secretary for Scotland. The figures as to population and valuation apply to the altered areas.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, *&c.—continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-01.	BURGHS.
ABERDEEN—*continued.*		Acres.		£	
Alford—*continued.*	Keig	8,059	748	4,548	
	Kildrummy	10,352	569	4,227	
	Kinnethmont	8,468	932	6,849	
	Leochel-Cushnie	12,856	1,146	7,417	
	Strathdon	*47,728	1,220	10,952	
	Tough	7,108	675	5,059	
	Towie	*12,150	939	6,206	
	Tullynessle	11,279	975	6,190	
Deer	Aberdour	*15,508	1,898	8,303	
	Crimond	5,891	825	5,598	
	Fraserburgh	*8,367	8,092	42,465	Fraserburgh.
	Longside	16,836	3,031	17,474	
	Lonmay	11,075	2,286	11,677	
	New Deer	26,750	4,434	27,627	
	Old Deer	*27,363	4,694	28,642	
	Peterhead	9,170	15,830	60,914	Peterhead, P.
	Pitsligo	4,641	2,290	8,614	Rosehearty.
	Rathen	9,587	2,627	11,066	
	St. Fergus	*8,856	1,318	8,166	
	Strichen	*10,183	2,552	14,972	
	Tyrie	11,182	2,843	10,377	
Deeside	Aboyne and Glentanner	*25,265	1,403	13,264	
	Birse	*31,218	1,154	7,718	
	Cluny	*9,741	1,196	7,362	
	Coull	9,044	746	3,965	
	Crathie and Braemar	182,257	1,534	24,163	
	Glenmuick	87,341	2,299	23,559	Ballater.
	Kincardine O'Neil	18,182	1,830	14,075	
	Logie Coldstone	*13,600	938	6,300	
	Lumphanan	8,754	992	6,102	
	Midmar	*10,868	1,081	7,094	
	Tarland	*17,353	736	4,160	
Ellon	Cruden	18,236	3,593	19,907	
	Ellon	*22,259	3,998	28,332	Ellon.
	Foveran	10,537	1,945	12,842	
	Logie-Buchan	6,683	763	5,884	
	Methlic	*14,842	1,905	10,555	
	Slains	9,124	1,279	7,373	
	Tarves	16,303	2,344	14,586	
	Udny	*11,548	1,677	12,713	
Garioch	Bourtie	5,693	454	4,993	
	Chapel of Garioch	13,059	1,690	13,969	
	Culsalmond	6,994	791	5,499	
	Daviot	4,454	520	4,669	
	Insch	8,370	1,384	9,233	
	Inverurie	4,946	2,954	15,254	Inverurie, R.P.
	Keithhall and Kinkell	7,601	822	7,522	
	Kemnay	5,110	1,799	7,223	
	Kintore	9,092	2,409	12,337	Kintore, R.P.
	Leslie	4,444	461	2,759	
	Meldrum	8,102	2,019	11,226	Old Meldrum.
	Monymusk	10,728	1,025	7,797	
	Oyne	10,131	883	5,926	
	Premnay	5,431	930	5,138	
	Rayne	7,885	1,225	7,758	
Huntly	Cairney	*17,004	1,399	7,414	
	Drumblade	9,319	956	8,306	
	Forgue	17,354	2,239	12,844	
	Gartly	*18,089	928	6,353	

The acreages are taken from the Census of 1891, but the parishes marked * have since been altered by the Boundary Commissioners, and those marked † by the Secretary for Scotland. The figures as to populaton and valuation apply to the altered areas.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
ABERDEEN—*continued.*		Acres.		£	
Huntly—*continued*	Glass	*12,594	964	4,235	
	Huntly	12,475	4,583	18,486	Huntly.
	Rhynie	12,879	1,043	4,376	
Turriff	Auchterless	16,826	1,853	12,469	
	Fyvie	29,586	4,049	24,976	
	King Edward	*18,570	2,714	12,691	
	Monquhitter	17,433	2,512	11,450	
	Turriff	18,386	4,253	25,967	Turriff.
ARGYLL—					
Ardnamurchan	Ardgour	†104,175	689	4,907	
	Ardnamurchan	†109,410	2,034	7,443	
	Morvern	90,737	820	6,673	
Cowal	Dunoon	44,577	8,683	104,996	Dunoon.
	Inverchaolain	29,312	359	4,824	
	Kilfinan	32,301	2,074	16,076	
	Kilmodan	25,408	351	3,816	
	Lochgoilhead and Kilmorich	69,695	787	8,176	
	Strachur	38,277	478	4,204	
	Stralachlan		270	1,653	
Islay	Colonsay and Oronsay	11,076	381	2,337	
	Jura	93,799	724	5,586	
	Kilarrow	65,929	2,660	16,423	
	Kilchoman	37,274	2,697	12,094	
	Kildalton	47,152	2,027	11,646	
Kintyre	Campbeltown	44,220	10,260	64,639	Campbeltown, R.P.
	Gigha and Cara	3,647	401	1,965	
	Kilcalmonell	*49,659	1,901	10,475	
	Killean and Kilchenzie	42,109	1,293	12,234	
	Saddell and Skipness	46,872	1,156	7,431	
	Southend	30,801	844	11,010	
Lorn	Ardchattan and Muckairn	144,916	1,975	19,204	
	Glenorchy and Inishail	*146,588	1,641	20,722	
	Kilbrandon and Kilchattan	13,385	1,574	5,298	
	Kilchrennan and Dalavich	*45,980	415	4,527	
	Kilmore and Kilbride	29,500	5,729	54,169	Oban, P.
	Kilninver and Kilmelfort	*31,254	407	4,207	
	Lismore and Appin	*114,918	3,135	17,898	
Mid Argyll	Craignish	*9,813	389	2,954	
	Glassary	60,229	3,836	18,456	Lochgilphead.
	Inveraray	46,892	1,466	8,685	Inveraray, R.P.
	Kilmartin	25,102	695	5,797	
	North Knapdale	26,293	867	5,403	
	South Knapdale	*52,560	3,017	17,766	
Mull	Coll	18,321	522	3,369	
	Kilfinichen and Kilvickeon	*59,942	1,745	5,841	
	Kilninian and Kilmore	74,266	2,344	11,796	Tobermory.
	Torosay	*90,594	987	7,814	
	Tyree	18,942	2,452	5,009	
AYR—					
Ayr	Auchinleck	†24,129	6,103	35,477	
	Ayr	*†12,400	27,456	205,915	Ayr, R.P.
	Coylton	11,584	2,667	14,171	
	Dalmellington	17,783	5,034	27,078	
	Dalrymple	7,833	1,338	16,476	
	Monkton and Prestwick	3,769	2,608	29,467	
	Muirkirk	30,229	5,165	30,158	
	New Cumnock	48,096	4,419	35,566	
	Ochiltree	*18,328	1,910	22,180	
	Old Cumnock	†14,140	4,811	30,409	Cumnock and Holmhead.
	Stair	*5,376	1,289	11,141	
	Tarbolton	12,059	3,586	28,332	

The acreages are taken from the Census of 1891, but the parishes marked * have since been altered by the Boundary Commissioners, and those marked † by the Secretary for Scotland. The figures as to population and valuation apply to the altered areas.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, *&c.—continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
AYR—*continued.*		Acres.		£	
Carrick	Ballantrae	33,561	1,268	11,708	
	Barr	54,876	549	11,380	
	Colmonell	47,490	1,900	29,321	
	Dailly	17,962	1,830	16,600	
	Girvan	14,580	4,906	34,946	Girvan.
	Kirkmichael	15,930	1,870	14,130	
	Kirkoswald	14,861	1,652	15,931	
	Maybole	*21,993	7,569	45,094	Maybole.
	Straiton	49,801	1,060	12,643	
Kilmarnock	Craigie	6,576	552	10,193	
	Dundonald	12,365	9,545	74,876	Irvine (part of), R.P. Troon.
	Fenwick	18,104	1,007	16,387	
	Galston	*15,243	6,408	35,146	Darvel (part of). Galston (part of). Newmilns (part of).
	Kilmarnock	9,444	27,968	157,182	Kilmarnock (part of), P.
	Kilmaurs	5,900	4,453	31,186	
	Loudoun	15,486	6,379	33,317	Darvel (part of). Galston (part of). Newmilns (part of).
	Mauchline	*8,907	2,339	20,267	
	Riccarton	*7,550	7,317	32,191	Kilmarnock (part of), P.
	Sorn	*19,195	3,919	24,019	
	Symington	3,725	621	6,660	
Northern	Ardrossan	*7,341	9,880	80,111	Ardrossan. Saltcoats (part of).
	Beith	*11,222	7,126	40,415	
	Dalry	19,284	8,164	46,111	
	Dreghorn	5,626	4,057	25,461	
	Dunlop	*7,179	1,410	16,671	
	Irvine	3,930	6,141	31,546	Irvine (part of), R.P.
	Kilbirnie	10,335	5,468	28,867	
	Kilwinning	10,989	7,007	51,612	Kilwinning.
	Largs	21,850	5,320	56,902	Largs.
	Stevenston	3,771	6,209	43,002	Saltcoats (part of).
	Stewarton	13,626	3,804	28,080	Stewarton.
	West Kilbride	10,119	2,302	30,842	
BANFF—					
Banff	Alvah	*11,488	1,435	10,056	
	Banff	6,073	4,763	19,493	Banff, R.P.
	Boyndie	6,945	2,113	8,609	
	Cullen	881	2,319	5,894	Cullen, R.P.
	Deskford	8,155	745	4,137	
	Fordyce	17,198	4,268	21,583	Portsoy.
	Forglen	6,249	714	4,668	
	Gamrie and Macduff	*17,041	7,008	22,362	Macduff.
	Inverkeithny	*7,641	826	5,455	
	Marnoch	14,954	3,006	12,535	Aberchirder.
	Ordiquhill	4,754	684	3,833	
	Rathven	23,166	12,925	37,081	Buckie.
Keith	Aberlour	14,781	2,165	14,248	Aberlour.
	Boharm	*16,741	1,266	6,996	
	Botriphnie	9,459	729	5,789	
	Cabrach	*34,108	646	3,479	
	Grange	15,041	1,685	9,167	
	Inveravon	*48,964	2,319	11,118	
	Keith	*18,195	6,704	27,853	Keith.
	Kirkmichael	75,750	1,043	6,347	
	Mortlach	34,184	3,085	17,306	Dufftown.
	Rothiemay	*9,365	1,291	5,876	
BERWICK—					
East	Abbey St. Bathans	*4,797	246	2,241	
	Ayton	6,699	1,827	15,686	
	Bunkle and Preston	9,189	672	9,155	
	Chirnside	5,553	1,459	11,501	
	Cockburnspath	*12,652	1,112	10,714	

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, *&c.—continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
BERWICK—*continued.*		Acres.		£	
East—*continued*	Coldingham	*24,021	3,016	29,922	
	Eyemouth	*1,004	2,686	8,803	Eyemouth.
	Foulden	3,278	351	4,360	
	Hutton	5,516	815	8,097	
	Mordington	2,939	324	4,573	
Middle	Coldstream	3,320	2,388	17,983	Coldstream.
	Cranshaws	*3,708	132	2,056	
	Duns	11,396	3,137	24,472	Duns.
	Eccles	12,418	1,446	18,409	
	Edrom	9,545	1,361	16,954	
	Fogo	4,652	420	5,737	
	Greenlaw	12,149	1,110	9,619	
	Ladykirk	3,380	339	5,172	
	Langton	7,139	417	6,249	
	Longformacus	*19,532	278	6,069	
	Polwarth	3,000	203	2,877	
	Swinton	5,561	847	7,831	
	Whitsome	4,896	573	6,626	
West	Channelkirk	14,191	545	5,979	
	Earlston	*9,968	1,766	13,642	
	Gordon	9,713	843	9,893	
	Hume	*4,009	375	4,200	
	Lauder	*34,898	1,499	16,840	Lauder, R.
	Legerwood	8,789	475	5,765	
	Merton	*6,374	622	8,385	
	Nenthorn	*3,454	391	4,181	
	Westruther	14,630	615	7,128	
BUTE—					
Arran	Kilbride	38,985	2,331	14,704	
	Kilmory	67,099	2,519	12,984	
Bute	Kingarth	8,995	1,062	10,522	
	North Bute	†14,756	1,583	15,440	
	Rothesay	†6,083	9,108	73,380	Rothesay, R.
Cumbrae	Cumbrae	*2,841	1,801	21,243	Millport.
CAITHNESS (Not divided into Districts.)	Bower	19,677	1,506	7,668	
	Canisbay	26,243	2,392	4,837	
	Dunnet	16,844	1,488	4,582	
	Halkirk	*95,763	2,577	16,271	
	Latheron	119,539	5,875	16,898	
	Olrig	10,015	1,837	6,302	
	Reay	*115,302	1,182	7,079	
	Thurso	*28,049	5,825	22,809	Thurso.
	Watten	30,579	1,390	7,158	
	Wick	47,264	13,105	46,686	Wick, R.P. Pulteneytown.
CLACKMANNAN (Not divided into Districts.)	Alloa	*5,502	15,862	90,897	Alloa.
	Alva	*5,458	6,366	23,208	Alva.
	Clackmannan	*9,427	2,996	13,876	
	Dollar	4,773	2,221	13,118	Dollar.
	Tillicoultry	6,946	5,695	18,622	Tillicoultry.
DUMBARTON—					
Eastern	Cumbernauld	11,635	4,283	28,093	
	Kirkintilloch	7,146	12,427	72,673	Kirkintilloch.
	New Kilpatrick	*12,050	8,309	135,273	Milngavie.
	Old Kilpatrick	12,554	17,775	147,504	Clydebank.
Western	Arrochar	25,858	1,457	10,690	
	Bonhill	8,373	14,379	57,297	
	Cardross	8,264	10,550	53,932	Dumbarton (part of) R.P.
	Dumbarton	8,291	14,065	64,496	Dumbarton (part of) R.P.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
DUMBARTON—*continued.*		Acres.		£	
Western—*continued*	Kilmaronock	10,325	900	10,329	
	Luss	24,206	633	6,791	
	Rosneath	8,461	2,064	21,975	Cove and Kilcreggan.
	Row	20,126	11,172	97,488	Helensburgh.
DUMFRIES					
Annan	Annan	10,915	5,941	43,354	Annan, R.P.
	Cummertrees	9,466	1,105	12,113	
	Dalton	6,886	563	5,710	
	Dornock	*4,626	831	8,560	
	Gretna	7,868	1,141	14,348	
	Half-Morton	6,084	484	4,156	
	Kirkpatrick-Fleming	*11,529	1,248	13,905	
	Middlebie	17,545	1,806	15,066	
	Ruthwell	*8,693	858	9,183	
Dumfries	Caerlaverock	5,664	921	6,945	
	Dumfries	10,032	17,878	105,511	Dumfries, R.P.
	Holywood	8,805	1,011	12,918	
	Kirkmahoe	12,553	1,159	12,929	
	Kirkmichael	16,983	808	8,889	
	Mouswald	5,389	500	6,516	
	Tinwald	10,283	902	11,941	
	Torthorwald	6,831	921	7,810	
Langholm	Canonbie	24,142	2,476	14,004	
	Eskdalemuir	43,282	488	9,428	
	Ewes	24,941	299	5,023	
	Langholm	16,971	3,970	18,983	Langholm.
	Westerkirk	26,992	454	6,271	
Lockerbie	Applegarth and Sibbaldbie	11,869	858	13,019	
	Dryfesdale	10,231	3,233	24,083	Lockerbie.
	Hoddam	7,514	1,533	12,333	
	Hutton	23,923	726	10,595	
	Johnstone	13,490	927	7,068	
	Kirkpatrick-Juxta	*22,335	976	14,392	
	Lochmaben	10,813	2,522	17,544	Lochmaben, R.P.
	Moffat	*42,972	2,977	30,346	Moffat.
	St. Mungo	4,897	603	6,984	
	Tundergarth	10,482	439	6,890	
	Wamphray	13,133	458	6,760	
Thornhill	Closeburn	29,102	1,333	18,805	
	Dunscore	14,815	1,260	11,129	
	Durrisdeer	19,717	1,076	12,413	
	Glencairn	30,083	1,647	14,773	
	Keir	7,806	639	5,999	
	Kirkconnel	26,660	1,087	15,211	
	Morton	8,036	1,855	13,617	
	Penpont	21,961	1,063	8,866	
	Sanquhar	40,846	2,910	21,546	Sanquhar, R.P.
	Tynron	15,863	359	5,315	
EDINBURGH—					
Calder	Currie	*11,103	2,580	82,149	
	Kirkliston (part of)	*4,172	724	10,313	
	Kirknewton	9,477	3,352	25,716	
	Midcalder	12,294	3,126	27,996	
	Ratho	6,147	1,839	20,441	
	Westcalder	21,089	8,456	52,593	
Gala-Water	Borthwick	*†9,806	3,182	19,581	
	Cranston	*5,100	859	6,977	
	Crichton	*4,821	946	7,333	
	Fala	*6,064	285	3,266	
	Heriot	*15,038	443	7,139	
	Stow	*†26,874	1,716	19,131	
	Temple	14,479	455	17,701	

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued*.

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
EDINBURGH—*continued*.		Acres.		£	
Lasswade	Carrington	4,403	563	9,421	
	Cockpen	2,950	4,495	32,958	Bonnyriggpart of). Lasswade (part of).
	Dalkeith	†2,344	7,786	40,609	Dalkeith.
	Glencorse	4,257	1,451	13,840	
	Inveresk	5,155	11,509	72,274	Musselburgh, P.
	Lasswade	10,678	10,455	63,345	Penicuik (part of). Bonnyrigg (part of). Lasswade (part of). Loanhead.
	Newbattle	†5,225	3,398	15,508	
	Penicuik	18,880	4,914	28,267	Penicuik (part of).
Suburban	Colinton	5,640	4,549	45,591	
	Corstorphine	*†3,654	2,329	28,672	
	Cramond	*†5,277	2,975	45,001	Edinbro'(part of), R.P.
	Duddingston	†1,731	9,756	90,485	Edinbro'(part of), R.P.
	Edinburgh	*†7,909	264,796	2,692,321	Edinbro'(part of), R.P.
	Leith	*†1,978	69,885	515,608	Edinbro'(part of), R.P. Leith, P.
	Liberton	†6,617	6,229	70,752	Edinbro'(part of), R.P.
	Newton	2,032	1,180	17,181	
ELGIN (Not divided into Districts.)	Alves	9,404	1,096	8,837	
	Bellie	*13,212	2,210	9,859	
	Birnie	6,777	405	3,371	
	Cromdale	*70,120	3,026	20,068	Grantown-on-Spey.
	Dallas	22,903	860	4,863	
	Drainie	6,948	3,922	14,195	Lossiemouth.
	Duffus	*9,475	4,299	15,361	Burghead.
	Dyke and Moy	*13,579	1,044	8,818	
	Edinkillie	*33,467	1,032	6,907	
	Elgin	19,166	9,285	56,397	Elgin (part of). R.P.
	Forres	5,440	4,801	26,584	Forres, R.P.
	Kinloss	5,184	958	7,088	
	Knockando	28,134	1,712	13,184	
	New Spynie	*5,946	1,708	8,519	Elgin (part of), R.P.
	Rafford	12,456	982	7,554	
	Rothes	*19,816	2,299	14,098	Rothes.
	St. Andrews Lhanbryde	9,197	1,299	9,116	Elgin (part of), R.P.
	Speymouth	6,025	616	6,049	
	Urquhart	13,066	1,917	9,418	
FIFE—					
Cupar	Abdie	*6,371	754	7,661	Newburgh (part of), R
	Auchtermuchty	3,580	2,002	10,202	Auchtermuchty, R.
	Balmerino	3,431	688	5,573	
	Ceres	10,075	1,677	12,423	
	Collessie	*8,699	2,093	17,089	Ladybank.
	Creich	2,341	325	2,647	
	Cults	*2,924	680	6,145	
	Cupar	5,736	6,990	39,148	Cupar, R.P.
	Dairsie	2,555	606	5,179	
	Dunbog	*2,324	290	3,472	
	Falkland	8,265	2,470	13,716	Falkland, R.
	Flisk	2,614	248	3,317	
	Kemback	2,594	794	4,040	
	Kettle	7,612	1,939	12,609	
	Kilmany	5,343	588	6,975	
	Logie	3,599	360	4,601	
	Monimail	6,554	769	8,474	
	Moonzie	1,258	128	1,702	
	Newburgh	*1,365	1,852	8,978	Newburgh (part of), R.
	Strathmiglo	*9,024	1,772	13,688	

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
FIFE—*continued.*		Acres.		£	
Dunfermline	Aberdour	*5,974	1,955	21,819	
	Beath	6,345	8,298	61,865	Cowdenbeath.
	Carnock	3,492	987	7,181	
	Culross	*7,584	1,096	9,705	Culross, R.P.
	Dalgety	3,340	1,341	6,891	
	Dunfermline	*20,764	28,667	148,845	Dunfermline, R.P.
	Inverkeithing	*4,482	2,943	71,357	Inverkeithing, R.P.
	Saline	*8,189	760	9,034	
	Torryburn	*3,994	1,032	7,570	
	Tulliallan	*3,586	2,177	9,930	
Kirkcaldy	Abbotshall	*4,135	6,934	34,091	Kirkcaldy (part of), R.P.
	Auchterderran	*7,818	6,194	34,469	Lochgelly (part of).
	Auchtertool	2,738	721	9,476	
	Ballingry	*4,621	2,231	19,954	Lochgelly (part of).
	Burntisland	2,565	6,174	38,171	Burntisland, R.P.
	Dysart	4,197	13,626	65,702	Dysart, R.P. Kirkcaldy (part of), R.P.
	Kennoway	3,965	1,458	9,076	
	Kinghorn	*5,212	3,837	22,136	Kinghorn, R.P. Kirkcaldy (part of) R.P.
	Kinglassie	*7,717	1,436	12,030	
	Kirkcaldy	*1,177	9,994	71,405	Kirkcaldy (part of) R.P.
	Leslie	5,028	3,886	20,685	Leslie.
	Markinch	*9,821	5,798	45,740	Markinch.
	Scoonie	4,091	4,693	30,860	Leven.
	Wemyss	*4,732	10,534	88,446	Buckhaven.
St. Andrews	Anstruther-Easter	25	1,033	4,153	Anstruther - Easter (part of), R.P.
	Anstruther-Wester	*1,037	‡620	3,652	Anstruther - Wester (part of), R.P.
	Cameron	9,325	886	8,534	
	Carnbee	8,396	952	12,037	
	Crail	*6,383	1,726	14,852	Crail, R.P.
	Dunino	*2,737	277	2,963	
	Elie	*2,020	1,172	14,686	Earlsferry, R. Elie.
	Ferry-Port-on-Craig	*2,758	3,008	14,848	Tayport.
	Forgan	4,983	3,763	38,002	Newport.
	Kilconquhar	*6,891	1,642	13,193	
	Kilrenny	3,776	2,998	12,192	Kilrenny, R.P. Anstruther - Easter (part of), R.P.
	Kingsbarns	*4,074	731	7,694	
	Largo	7,386	2,324	21,569	
	Leuchars	13,354	2,370	24,398	
	Newburn	3,040	322	5,138	
	Pittenweem	*663	1,991	6,507	Pittenweem, R.P. Anstruther - Wester (part of), R.P.
	St. Andrews and St. Leonards	*†12,490	8,755	79,820	St. Andrews, R.P.
	St. Monance	1,203	1,998	6,391	
FORFAR—					
Arbroath	Arbirlot	6,747	848	9,109	
	Arbroath and St. Vigeans	*†13,674	25,253	117,979	Arbroath, R.P.
	Barry	5,328	3,787	26,735	Carnoustie (part of).
	Carmylie	7,553	1,083	6,953	
	Guthrie	*3,823	267	3,580	
	Inverkeillor	10,240	1,531	15,218	
	Kirkden	*4,999	1,541	10,483	
	Lunan	*1,910	349	5,158	
	Panbride	*5,199	1,741	16,493	Carnoustie (part of).
Brechin	Aberlemno	8,914	926	8,920	
	Brechin	14,313	10,453	54,190	Brechin, R.P.
	Caraldstone	2,085	198	2,803	

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‡ Includes May Island.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
FORFAR—*continued.*		Acres.		£	
Brechin—*continued.*	Craig	†4,371	2,309	11,459	
	Dun	4,306	552	8,067	
	Edzell	*20,068	700	8,170	
	Farnell	*5,703	627	6,947	
	Fearn	8,792	277	4,495	
	Kinnell	*6,577	653	7,472	
	Lethnot	26,590	239	4,623	
	Lochlee	58,382	343	5,477	
	Logie Pert	5,739	979	8,441	
	Maryton	*3,562	270	3,247	
	Menmuir	10,218	664	6,627	
	Montrose	†4,134	14,591	72,907	Montrose, R.P.
	Oathlaw	5,274	399	5,419	
	Strickathrow	5,239	505	5,450	
	Tannadice	21,328	1,117	16,033	
Dundee	Auchterhouse	*5,708	566	10,449	
	Dundee Combination	*11,522	157,359	875,961	Dundee (part of), R.P. Broughty Ferry (part of).
	Fowlis, Easter	*2,824	283	2,982	
	Kettins	*7,796	722	9,652	
	Lundie	4,188	301	3,041	
	Mains and Strathmartin	6,301	3,998	40,013	Dundee (part of), R.P. Broughty Ferry (part of). Monifieth.
	Monifieth	*†5,952	10,531	69,670	
	Monikie	8,921	1,328	18,674	
	Murroes	*†5,298	905	10,563	
	Tealing	*7,227	630	5,749	
Forfar	Airlie	8,923	741	8,316	
	Cortachy	*42,322	615	11,078	
	Dunnichen	*4,917	1,233	6,768	
	Eassie and Nevay	5,053	553	7,059	
	Forfar	†8,353	13,665	56,383	Forfar, R.P.
	Glamis	†14,347	1,464	13,119	
	Glenisla	41,242	676	10,597	
	Inverarity	*9,583	926	10,384	
	Kingoldrum	9,619	368	4,602	
	Kinnettles	*2,860	340	4,959	
	Kirriemuir	*35,600	6,090	30,813	Kirriemuir.
	Lintrathen	22,624	558	11,855	
	Newtyle	5,192	833	12,871	
	Rescobie	6,559	660	8,591	
	Ruthven	2,049	188	2,091	
HADDINGTON					
Eastern	Dunbar	7,497	5,210	44,173	Dunbar, R.
	Innerwick	13,157	761	10,945	
	North Berwick	5,067	3,038	41,255	North Berwick R.
	Oldhamstocks	*8,837	443	4,987	
	Prestonkirk	*7,058	1,802	15,807	East Linton.
	Spott	*7,583	475	6,218	
	Stenton	*7,676	556	5,880	
	Whitekirk	6,288	933	10,139	
	Whittinghame	*15,595	586	6,759	
Western	Aberlady	4,341	1,063	11,509	
	Athelstaneford	*5,077	741	11,567	
	Bolton	3,106	271	2,947	
	Dirleton	9,176	1,445	22,994	
	Garvald	13,442	600	7,647	
	Gladsmuir	7,044	1,604	14,760	
	Haddington	12,113	5,216	40,198	Haddington, R.
	Humbie	*9,316	791	7,423	
	Morham	2,087	199	2,656	
	Ormiston	3,444	1,178	7,346	
	Pencaitland	5,075	1,125	9,012	

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
HADDINGTON—*continued.*		Acres.		£	
Western—*continued.*	Prestonpans	1,294	2,659	17,127	Prestonpans.
	Salton	3,812	495	4,593	
	Tranent	5,919	5,470	27,352	Tranent. Cockenzie.
	Yester	8,848	716	7,313	
INVERNESS—					
1st or Inverness	Ardersier	3,824	1,914	3,834	
	Croy (part of)	*11,251	586	3,816	
	Daviot	*59,443	1,106	10,788	
	Dores	*26,304	923	6,439	
	Inverness	*23,600	24,186	152,795	Inverness, R.P.
	Petty	*9,776	1,298	8,431	
2nd or Aird	Boleskine and Abertarff	*110,047	1,438	12,698	
	Kilmorack	*142,909	2,093	16,904	
	Kiltarlity	*61,896	1,922	11,068	
	Kirkhill	11,385	1,307	8,258	
	Urquhart	122,705	2,040	14,263	
3rd or Badenoch	Abernethy	78,058	1,354	10,040	
	Alvie	86,618	656	9,654	
	Duthil	*71,927	2,431	13,616	
	Kingussie	*116,182	1,941	17,706	Kingussie.
	Laggan	*150,106	857	14,905	
	Moy and Dalarossie	*111,477	730	11,318	
4th or Lochaber	Arisaig and Moidart	†107,559	1,602	7,792	
	Glenelg	134,778	1,503	7,207	
	Kilmallie	*†169,641	3,623	28,560	Fort-William.
	Kilmonivaig	*267,071	2,205	36,488	
	Small Isles	*37,752	436	3,267	
5th or Skye	Bracadale	93,140	920	4,171	
	Duirinish	80,042	3,933	5,653	
	Kilmuir	34,225	2,394	3,645	
	Portree	56,909	3,176	8,866	
	Sleat	*39,959	1,843	3,351	
	Snizort	53,280	1,908	3,892	
	Strath	*71,411	2,399	4,648	
6th or Harris	Harris	123,757	5,024	5,182	
7th or North Uist	North Uist	75,431	4,187	5,200	
8th or South Uist	Barra	22,212	2,365	2,569	
	South Uist	90,099	5,821	6,019	
KINCARDINE—					
Laurencekirk	Fettercairn	*13,728	1,421	11,429	
	Fordoun	26,869	2,004	20,141	
	Laurencekirk	5,612	1,934	13,699	Laurencekirk.
	Marykirk	9,841	1,307	11,817	
Lower Deeside	Banchory-Devenick	*10,040	1,981	14,842	
	Maryculter	*7,781	1,030	7,854	
	Nigg	†4,432	1,572	15,404	
St. Cyrus	Arbuthnott	9,585	795	7,220	
	Benholm	4,891	1,552	8,625	
	Bervie	2,333	2,387	8,492	Inverbervie, R.P.
	Garvock	7,966	415	4,387	
	St. Cyrus	8,249	1,327	17,088	
Stonehaven	Dunnottar	7,783	2,739	13,267	Stonehaven (part of).
	Fetteresso	27,245	5,527	42,021	Stonehaven (part of).
	Glenbervie	15,041	887	8,732	
	Kinneff and Caterline	7,130	907	7,070	
Upper Deeside	Banchory-Ternan	*20,079	3,193	25,086	Banchory.
	Durris	15,294	918	8,731	
	Strachan	41,672	655	6,049	

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
		Acres.		£	
KINROSS—	Cleish	*6,201	539	6,873	
(Not divided into Districts.)	Fossoway	*17,333	1,053	14,848	
	Kinross	7,275	2,385	18,451	Kinross.
	Orwell	13,133	1,852	14,848	
	Portmoak	*9,957	844	8,824	
KIRKCUDBRIGHT—					
Eastern	Colvend	18,666	1,127	9,986	
	Kirkbean	7,937	714	7,540	
	Kirkgunzeon	11,956	539	9,297	
	Kirkpatrick-Durham	18,277	1,157	10,518	
	Kirkpatrick-Irongray	13,675	747	9,346	
	Lochrutton	7,411	534	9,239	
	New Abbey	13,199	866	6,906	
	Terregles	3,842	478	5,364	Maxwelltown (part of).
	Troqueer	11,675	5,887	36,201	Maxwelltown (part of).
	Urr	15,426	4,589	25,418	Dalbeattie.
Northern	Balmaclellan	23,019	745	8,660	
	Carsphairn	54,624	394	9,119	
	Dalry	34,536	925	10,323	
	Kells	48,581	931	9,777	New Galloway, R.
	Parton	15,841	692	8,640	
Southern	Balmaghie	21,069	839	10,300	
	Borgue	13,531	1,121	12,409	
	Buittle	11,391	960	12,918	
	Crossmichael	9,919	1,348	14,095	Castle Douglas (part of).
	Kelton	11,222	3,692	26,362	Castle Douglas (part of).
	Kirkcudbright	12,280	3,477	22,568	Kirkcudbright, R.P.
	Rerrick	19,980	1,582	15,556	
	Tongland	9,738	845	12,048	
	Twynholm	10,484	694	9,106	
Western	Anwoth	11,774	724	5,905	Gatehouse (part of).
	Girthon	33,374	1,354	9,810	Gatehouse (part of).
	Kirkmabreck	23,031	1,599	11,572	
	Minnigaff	88,130	1,425	14,461	
LANARK—					
Lower Ward	Cadder	13,969	8,232	68,716	
	Carmunnock	*3,479	703	8,169	
	Cathcart (part of)	*1,397	11,957	147,512	Glasgow (part of), R.P.
	Eastwood (part of)	*—	2,298	24,234	Glasgow (part of), R.P.
	Glasgow	*†—	486,636	3,772,263	Glasgow (part of), R.P.
	Govan Combination	*6,759	286,281	1,863,690	Partick. Govan. Glasgow (part of), R.P. Kinning Park.
	Rutherglen	2,151	16,178	99,962	Rutherglen, R.P. Glasgow (part of), R.P.
Middle Ward	Avondale	37,533	5,069	51,482	
	Blantyre	3,954	11,352	60,540	
	Bothwell	†13,644	31,419	259,249	
	Cambuslang	5,160	15,364	127,082	
	Cambusnethan	16,608	22,709	120,556	Wishaw (part of).
	Dalserf	†6,956	11,810	57,727	
	Dalziel	*†3,039	22,957	169,425	Motherwell. Wishaw (part of).
	Glassford	6,442	1,317	11,716	
	Hamilton	*†14,243	30,983	294,381	Hamilton, P.
	Kilbride, East	*22,760	3,861	44,162	
	Monkland, New	†19,885	33,743	148,363	Airdrie, P.
	Monkland, Old	†10,935	44,733	269,389	Coatbridge, R. §

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§ Coatbridge is a town with all the privileges of a Royal Burgh (48 & 49 Vict. c. xli., s. 6).

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, *&c.—continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900–1.	BURGHS.
LANARK—*continued.*		Acres.		£	
Middle Ward—*continued.*	Shotts	24,944	11,957	85,822	
	Stonehouse	6,241	3,400	14,883	
Upper Ward	Biggar	7,272	1,902	15,127	Biggar.
	Carluke	15,345	8,058	55,143	
	Carmichael	11,314	598	16,245	
	Carnwath	30,446	5,324	39,383	
	Carstairs	9,820	1,977	14,889	
	Covington and Thankerton	5,114	396	5,983	
	Crawford	65,400	1,634	21,323	
	Crawfordjohn	26,357	789	9,471	
	Culter	*11,883	420	5,972	
	Dolphinton	3,574	248	2,773	
	Douglas	34,139	2,266	22,947	
	Dunsyre	10,743	191	4,962	
	Lanark	10,385	7,110	42,929	Lanark, R.P.
	Lesmahagow	41,299	9,752	63,483	
	Libberton	8,231	486	6,712	
	Pettinain	3,900	259	4,433	
	Symington	3,504	432	5,707	
	Walston	4,361	301	2,786	
	Wandell and Lamington	12,820	305	7,045	
	Wiston and Roberton	13,140	497	7,517	
LINLITHGOW—					
Bathgate	Bathgate	10,876	11,359	61,250	Armadale. Bathgate.
	Livingstone	5,362	1,616	16,779	
	Torphichen	9,939	1,724	14,641	
	Uphall	4,541	8,653	64,077	
	Whitburn	9,775	5,782	28,241	Whitburn.
Linlithgow	Abercorn	4,500	863	14,668	
	Bo'ness and Carriden	†5,851	8,852	51,981	Bo'ness.
	Dalmeny	*†6,002	2,880	62,104	Queensferry, R.P.
	Ecclesmachan	*2,647	506	9,662	
	Kirkliston (part of)	*5,334	3,053	25,813	
	Linlithgow	*11,450	7,520	46,184	Linlithgow, R. P.
NAIRN (Not divided into Districts.)	Ardclach	*40,317	942	6,093	
	Auldearn	14,035	1,315	9,555	
	Cawdor	*29,366	1,009	7,434	
	Croy (part of)	*11,528	639	3,965	
	Nairn	*8,827	5,250	27,892	Nairn, R.P.
ORKNEY—					
Mainland	Birsay and Harray	26,743	2,259	4,259	
	Evie and Rendall	14,719	1,233	3,423	
	Firth	‡15,891	731	1,778	
	Holm	8,452	950	2,438	
	Kirkwall and St. Ola	11,088	4,755	19,109	Kirkwall, R.P.
	Orphir	12,762	1,001	2,546	
	St. Andrews and Deerness	12,830	1,607	3,747	
	Sandwick	11,827	1,109	3,503	
	Stennis	*see* Firth	594	1,588	
	Stromness	7,618	2,333	8,292	Stromness.
North Isles	Cross and Burness	8,265	1,585	3,755	
	Eday	†*see* Stronsay	705	1,438	
	Lady	5,233	845	2,269	
	Papa-Westray	*see* Westray	337	724	
	Rousay and Egilshay	13,754	988	3,206	
	Shapinshay	6,733	903	1,928	
	Stronsay	†§16,404	1,309	3,607	
	Westray	‖13,585	2,108	3,483	

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‡ Including Parish of Stennis. § Including Parish of Eday. ‖ Including Parish of Papa-Westray.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—*continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
ORKNEY—*continued.*		Acres.		£	
South Ronaldshay	South Ronaldshay	15,062	3,059	4,543	
Walls	Hoy and Graemsay	15,183	537	804	
	Walls and Flotta	24,327	1,505	2,282	
PEEBLES (Not divided into Districts.)	Broughton	*18,065	676	11,908	
	Drumelzier	17,948	187	3,396	
	Eddlestone	18,490	571	11,990	
	Innerleithen	*23,981	4,161	23,228	Innerleithen.
	Kirkurd	5,698	265	3,138	
	Lyne	*17,227	104	1,456	
	Manor	16,622	249	5,100	
	Newlands	12,518	715	8,679	
	Peebles	*16,597	5,261	37,250	Peebles, R.
	Skirling	3,423	216	2,957	
	Stobo	10,302	433	7,343	
	Traquair	*15,327	700	8,269	
	Tweedsmuir	32,469	207	5,684	
	West Linton	23,256	1,005	14,830	
PERTH—					
Blairgowrie	Alyth	*23,296	3,453	26,437	Alyth.
	Bendochy	*9,368	529	8,767	
	Blairgowrie	*15,303	4,739	29,566	Blairgowrie.
	Caputh	*19,489	1,179	10,339	
	Cargill	*9,495	1,318	14,394	
	Clunie	*11,384	574	6,120	
	Collace	*2,927	419	3,262	
	Coupar-Angus	*4,699	2,760	16,706	Coupar-Angus.
	Kirkmichael	*57,283	935	18,405	
	Kinloch	*7,060	192	3,196	
	Lethendy		151	2,224	
	Meigle	3,980	660	11,256	
	Rattray	*5,382	2,667	11,355	Rattray.
	St. Martins	*6,565	871	8,218	
Central	Auchterarder	*11,181	3,494	20,072	Auchterarder.
	Blackford	*21,453	1,522	18,698	
	Comrie	*60,593	1,591	18,484	
	Crieff	*†20,285	5,413	44,947	Crieff.
	Dunning	*14,855	1,345	13,468	
	Fowlis-Wester	*22,803	968	12,982	
	Glendevon	*9,133	141	5,402	
	Logiealmond	*21,487	501	5,302	
	Madderty	4,861	483	8,098	
	Monzievaird and Strowan	*†26,093	590	12,433	
	Muckhart	4,928	542	5,548	
	Muthill	*†21,916	1,505	14,772	
	Trinity Gask	5,689	386	5,381	
Highland	Blair Athole	*181,114	1,808	24,725	
	Dull	*63,417	2,462	19,988	Aberfeldy.
	Dunkeld and Dowally	*9,456	1,074	7,630	
	Fortingall	*196,683	1,610	27,685	
	Kenmore	*67,195	1,401	9,981	
	Little Dunkeld	*41,268	2,108	21,127	
	Logierait	*37,759	1,773	17,546	
	Moulin	*44,640	2,381	28,968	
	Weem	*41,887	437	4,871	
Perth	Aberdalgie	4,165	280	4,106	
	Abernethy	*9,544	1,550	13,663	Abernethy.
	Abernyte	2,532	263	2,436	

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, &c.—

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
PERTH—*continued.*		Acres.		£	
Perth—*continued.*	Arngask	*6,452	564	7,186	
	Auchtergaven	*12,941	2,081	13,893	
	Dron	*4,188	298	4,556	
	Dunbarney	*4,060	829	9,389	
	Errol	9,507	2,158	19,871	
	Forgandenny	*8,946	575	8,028	
	Forteviot	*7,785	538	8,536	
	Gask	5,185	361	4,863	
	Inchture	4,123	624	7,865	
	Kilspindie	6,255	630	5,290	
	Kinclaven	6,136	613	8,702	
	Kinfauns	*4,291	562	10,630	
	Kinnaird	3,498	228	2,493	
	Kinnoull	*†3,646	3,780	23,294	Perth (part of), R.P.
	Longforgan	*8,528	1,779	15,619	
	Methven	*12,911	1,747	13,236	
	Moneydie	*4,438	251	3,591	
	Perth	*3,658	26,744	167,426	Perth (part of), R.P.
	Redgorton	*6,007	1,369	11,414	
	Rhynd	2,457	270	5,025	
	St. Madoes	*1,160	420	5,677	
	Scone	*†7,815	2,100	14,255	
	Tibbermore	*6,140	1,692	18,702	
Western	Aberfoyle	26,180	1,023	27,467	
	Ardoch	22,127	959	14,453	
	Balquhidder	54,674	612	10,385	
	Callander	51,186	2,279	28,132	Callander.
	Dunblane and Lecropt	*†21,511	3,493	33,328	Dunblane.
	Killin	*96,926	2,402	23,157	
	Kilmadock	*24,521	2,760	25,363	Doune.
	Kincardine	*10,504	1,277	14,151	
	Port of Monteith	22,238	1,092	13,913	
RENFREW—					
First or Upper	Cathcart (part of)	*2,667	4,552	54,661	
	Eaglesham	*15,666	1,207	14,887	
	Eastwood (part of)	*5,596	13,744	76,670	Pollokshaws.
	Mearns	*10,281	3,426	25,995	
	Neilston	12,481	11,374	64,317	Barrhead (part of).
	Paisley	*†16,794	84,000	462,670	Barrhead (part of). Johnstone. Paisley, P.
	Renfrew	*†4,311	9,307	85,135	Renfrew, R.P.
Second or Lower	Erskine	7,535	1,691	19,574	
	Greenock	†6,021	63,512	393,542	Greenock, P.
	Houston	7,584	1,946	14,834	
	Inchinnan	3,330	567	6,320	
	Inverkip and Gourock	12,549	6,541	65,168	Gourock.
	Kilbarchan	9,006	7,111	47,823	
	Kilmalcolm	19,665	3,649	46,650	
	Lochwinnoch	19,507	3,477	32,485	
	Port-Glasgow	†944	14,708	62,993	Port-Glasgow, P.
ROSS AND CROMARTY—					
Black Isle	Avoch	8,030	1,817	7,088	
	Cromarty	8,017	2,007	7,539	Cromarty, P.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, *&c.—continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
Ross, &c.—*continued.*		Acres.		£	
Black Isle—*continued.*	Killearnan	*7,269	951	5,071	
	Knockbain	*12,035	1,667	8,668	
	Resolis	12,449	1,339	5,957	
	Rosemarkie	6,675	1,343	8,791	Fortrose, R.P.
Easter Ross . . .	Edderton	22,120	642	4,405	
	Fearn	7,841	1,900	8,156	
	Kilmuir-Easter . .	10,999	1,024	5,749	
	Kincardine . . .	153,054	1,417	12,671	
	Logie-Easter . . .	9,978	870	4,914	
	Nigg	7,818	930	5,853	
	Rosskeen	33,725	3,480	15,391	Invergordon.
	Tain	16,668	2,818	12,980	Tain, R.P.
	Tarbat	6,787	1,703	6,360	
Lewis	Barvas	*85,043	6,494	3,000	
	Lochs	*133,104	4,676	3,398	
	Stornoway	63,224	11,799	22,620	Stornoway.
	Uig	*122,795	4,621	4,096	
Mid Ross	Alness	44,041	1,039	7,270	
	Contin	*179,276	1,436	18,009	
	Dingwall	*6,644	2,576	16,221	Dingwall, R P.
	Fodderty	*64,230	1,897	14,710	
	Kiltearn	27,972	1,301	9,893	
	Lochbroom	261,020	3,910	12,777	
	Urquhart and Logie-Wester	*13,581	2,328	9,475	
	Urray	*72,640	2,283	14,120	
South Western . .	Glenshiel	573,320	394	2,733	
	Kintail	77,441	588	4,670	
	Lochalsh	49,532	1,868	8,823	
	Lochcarron	*81,488	1,642	7,369	
Western	Applecross	*112,895	1,786	4,462	
	Gairloch	200,646	4,181	11,413	
ROXBURGH—					
Hawick	Cavers	†24,456	1,531	18,932	
	Hawick	*†14,873	20,556	91,077	Hawick, P.
	Roberton	*29,419	455	8,698	
	Teviothead	†31,458	453	8,292	
Jedburgh . . .	Ancrum	10,295	1,241	12,521	
	Bedrule	3,917	246	3,338	
	Crailing	5,966	600	7,706	
	Hobkirk	16,193	631	8,074	
	Jedburgh	*22,585	4,814	34,692	Jedburgh, R.
	Minto	5,601	430	6,335	
	Oxnam	*21,160	684	9,309	
	Southdean	*27,929	672	9,238	
Kelso	Eckford	9,998	757	10,164	
	Ednam	3,849	581	7,067	
	Hownam	15,074	223	5,536	
	Kelso	†5,384	4,739	33,665	Kelso.
	Linton	6,393	468	6,148	
	Makerston	2,865	401	4,937	
	Morebattle	22,334	846	10,768	
	Roxburgh	†7,781	945	13,116	
	Smailholm	4,194	340	4,907	
	Sprouston	8,635	1,006	11,638	
	Stitchell	2,799	314	3,837	
	Yetholm	5,960	884	6,337	

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, *&c.—continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900-1.	BURGHS.
ROXBURGH—*continued.*		Acres.		£	
Liddesdale	Castleton	67,858	2,023	27,367	
Melrose	Bowden	7,668	694	7,006	
	Lilliesleaf	6,672	649	6,723	
	Maxton	4,422	473	6,925	
	Melrose	*25,794	4,882	43,861	Melrose.
	St. Boswells	*3,155	962	10,610	
SELKIRK (Not divided into Districts.)	Ashkirk	*11,708	479	6,110	
	Caddonfoot	‡—	735	11,795	
	Ettrick	42,387	414	9,025	
	Galashiels	*†8,439	17,785	70,828	Galashiels, P.
	Kirkhope	22,724	500	6,501	
	Selkirk	*†22,559	7,238	40,700	Selkirk, R.P.
	Yarrow	*†41,046	561	10,684	
STIRLING—					
Central	Denny	8,309	6,373	40,795	Denny and Dunipace (part of).
	Dunipace	5,586	1,716	11,236	Denny and Dunipace (part of).
	Gargunnock	9,859	674	8,128	
	Kilsyth	13,121	7,424	46,059	Kilsyth.
	Kippen	*11,256	1,486	13,256	
	Logie	*11,814	4,252	37,326	Bridge of Allan.
	St. Ninians	*†38,047	6,739	62,079	
	Stirling	*†1,378	17,002	98,379	Stirling, R.P.
Eastern	Airth	5,477	1,325	12,038	
	Falkirk	†19,551	26,105	159,681	Falkirk, P.
	Grangemouth	§—	13,219	88,624	Grangemouth
	Larbert	3,963	8,340	38,996	
	Muiravonside	7,963	3,671	29,598	
	Slamannan	†7,062	7,221	22,166	
Western	Baldernock	4,322	553	11,763	
	Balfron	7,820	1,203	8,764	
	Buchanan	41,598	658	10,092	
	Campsie	17,871	5,338	34,966	
	Drymen	30,850	1,512	40,984	
	Fintry	13,772	357	4,283	
	Killearn	15,370	1,182	23,614	
	Strathblane	9,068	1,671	24,089	
SUTHERLAND (Not divided into Districts.)	Assynt	110,111	2,551	5,943	
	Clyne	74,504	1,713	7,716	
	Creich	107,652	2,013	10,865	
	Dornoch	*30,189	2,331	9,878	Dornoch, R.P.
	Durness	140,812	960	4,207	
	Eddrachillis	135,555	1,409	4,608	
	Farr	*188,355	2,750	11,749	
	Golspie	19,690	1,451	7,548	
	Kildonan	134,550	1,828	12,736	
	Lairg	121,359	1,169	7,128	
	Loth	17,371	528	2,591	
	Rogart	*66,267	1,268	5,155	
	Tongue	81,037	1,925	4,287	
WIGTOWN—					
Lower	Glaserton	13,284	1,154	11,767	
	Kirkcowan	35,864	1,263	9,367	
	Kirkinner	15,251	1,455	14,190	
	Mochrum	24,071	2,166	13,362	

The acreages are taken from the Census of 1891, but the parishes marked * have since been altered by the Boundary Commissioners, and those marked † by the Secretary for Scotland. The figures as to population and valuation apply to the altered areas.
‡ The parish of Caddonfoot was created by the Secretary for Scotland's Order No. XXXIII., dated 17th December, 1897.
§ The parish of Grangemouth was created by the Secretary for Scotland's Order No. XLI., dated 23rd April, 1900.

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IV.—Parishes for Poor Law Purposes in *Scotland*, with their Areas, Population, and Valuation, *&c.—continued.*

COUNTY AND DISTRICT OF COUNTY.	PARISHES.	AREA.	POPULATION, Census 1891.	VALUATION, 1900–1.	BURGHS.
WIGTOWN—*continued.*		Acres.		£	
Lower—*continued.*	Penninghame	33,448	3,593	24,982	Newton-Stewart.
	Sorbie	9,611	1,563	14,418	
	Whithorn	11,891	2,574	16,828	Whithorn, R.
	Wigtown	7,805	1,911	11,734	Wigtown, R.
Upper	Inch	30,844	3,981	23,520	Stranraer (part of), R.
	Kirkcolm	13,318	1,705	10,917	
	Kirkmaiden	13,730	2,192	12,937	
	Leswalt	12,523	2,320	11,539	Stranraer (part of), R.
	New Luce	28,877	588	10,011	
	Old Luce	31,596	2,517	20,615	
	Portpatrick	9,094	1,219	7,275	
	Stoneykirk	19,481	2,703	17,624	
	Stranraer	55	3,158	16,045	Stranraer (part of), R.
ZETLAND—					
Mainland	Bressay	*12,657	302	1,170	
	Delting	36,964	1,512	1,964	
	Dunrossness	32,131	3,752	4,109	
	Lerwick	*5,653	5,757	17,805	Lerwick.
	Nesting	30,983	2,589	2,112	
	Northmavine	49,037	2,197	2,554	
	Sandsting	39,870	2,562	2,376	
	Tingwall	29,206	2,329	5,430	
	Walls	24,498	2,057	1,816	
North Isles	Fetlar	*26,659	363	784	
	Unst	29,856	2,280	4,520	
	Yell	*35,375	2,511	3,201	

V.

RETURN showing the Parishes situated in more than one County, with the Area, Population, and Valuation of each part.

PARISH.	COUNTIES in which it is situated.	Area of portions of Parish in each County.	Population of portions of Parish in each County, Census 1891.	Valuation of portions of Parish in each County, 1900–1.
		Acres.		£
Cathcart	Lanark	*1,397	11,957	147,512
	Renfrew	*2,667	4,552	54,661
Croy	Inverness	*11,251	586	3,816
	Nairn	*11,528	639	3,965
Eastwood	Lanark	—	2,298	24,234
	Renfrew	*5,596	13,744	76,670
Kirkliston	Edinburgh	*4,172	724	10,313
	Linlithgow	*5,334	3,053	25,813

The acreages are taken from the Census of 1891, but the parishes marked * have since been altered by the Boundary Commissioners, and those marked † by the Secretary for Scotland. The figures as to population and valuation apply to the altered areas.

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VI.

PARISHES which contain **Burghs** or **parts** of **Burghs** (or Police Burghs), with the **Population** and **Valuation** of the **Landward** and **Burghal** portions of each.

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900-1.	BURGHS.	Burghal Population, Census 1891.	Burghal Valuation, 1900-1.
ABERDEEN COUNTY—					
Aberdeen District—		£			£
Aberdeen	—	*991	Aberdeen R.P.	124,943	782,690
Alford District	—	—	No Burghs in District.	—	—
Deer District—					
Fraserburgh	626	6,963	Fraserburgh	†7,466	35,501
Peterhead	3,604	17,573	Peterhead P.	12,226	43,341
Pitsligo	1,054	6,069	Rosehearty	1,236	2,546
Deeside District—					
Glenmuick	1,316	16,436	Ballater	963	7,129
Ellon District					
Ellon	2,744	22,317	Ellon	1,254	6,015
Garioch District—					
Inverurie	405	4,347	Inverurie R.P.	2,549	10,902
Kintore	1,723	9,566	Kintore R.P.	686	2,771
Meldrum	698	7,267	Old Meldrum	1,321	3,959
Huntly District—					
Huntly	823	7,000	Huntly	3,760	11,486
Turriff District					
Turriff	1,912	18,041	Turriff	2,341	7,926
ARGYLL COUNTY—					
Ardnamurchan District	—	—	No Burghs in District.		
Cowal District					
Dunoon	3,400	37,827	Dunoon	5,283	67,169
Islay District	—	—	No Burghs in District.	—	
Kintyre District—					
Campbeltown	1,969	25,774	Campbeltown R.P.	8,291	38,865
Lorn District—					
Kilmore and Kilbride	783	10,930	Oban P.	4,946	43,239
Mid-Argyll District—					
Glassary	2,516	13,580	Lochgilphead	1,320	4,876
Inveraray	728	6,179	Inveraray R.P.	743	2,505
Mull District					
Kilninian and Kilmore	1,190	7,932	Tobermory	1,154	3,864
AYR COUNTY—					
Ayr District—					
Ayr	2,512	33,738	Ayr R.P.	24,944	172,176
Cumnock, Old	1,707	20,958	Cumnock and Holmhead	3,104	9,451
Carrick District—					
Girvan	825	16,941	Girvan	4,081	18,096
Maybole	2,099	29,028	Maybole	5,470	16,066
Kilmarnock District—					
Dundonald	907	25,360	Irvine (part of) R.P.	4,530	20,908
			Troon	4,108	28,608
Galston	1,720	21,507	Galston (part of)	3,849	9,328
			Newmilns, &c. (part of)	†616	4,206
			Darvel (part of)	†23	103
Kilmarnock	1,828	26,434	Kilmarnock (part of) P.	26,140	130,748
Loudoun	1,043	14,387	Newmilns, &c. (part of)	†2,888	9 681
			Darvel (part of)	†2,001	8,788
			Galston (part of)	447	460
Riccarton	5,010	26,577	Kilmarnock (part of) P.	2,307	5 614

* Valuation of Sea Fishings in County situated beyond boundary of Parliamentary Burgh. For the purpose of Parish Council Elections, Aberdeen is considered to be a Parish wholly Burghal.

† Burgh Boundaries altered since date of Census; the figures as to valuation apply to the altered area.

The figures as to Burghs apply to the police area.

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VI.—Parishes which contain Burghs, or parts of Burghs, with the Population and Valuation, &c.—*continued.*

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900-1.	BURGHS.	Burghal Population, Census 1891.	Burghal Valuation, 1900-1.
AYR COUNTY—*continued.*					
Northern District—		£			£
Ardrossan	358	9,783	Ardrossan	5,294	43,801
			Saltcoats (part of)	4,228	26,527
Irvine	1,585	11,873	Irvine (part of) R.P.	4,556	19,673
Kilwinning	3,172	39,023	Kilwinning	3,835	12,589
Largs	2,133	29,690	Largs	3,187	27,212
Stevenston	4,542	35,285	Saltcoats (part of)	1,667	7,717
Stewarton	1,117	19,702	Stewarton	2,687	8,378
BANFF COUNTY—					
Banff District—					
Banff	887	6,245	Banff R.P.	*3,876	13,249
Cullen	219	1,375	Cullen R.P.	2,100	4,519
Fordyce	2,207	16,234	Portsoy	2,061	5,350
Gamrie and Macduff	3,281	13,881	Macduff	3,722	8,982
Marnoch	1,764	10,570	Aberchirder	1,222	1,964
Rathven	7,076	22,177	Buckie	*5,849	14,854
Keith District—					
Aberlour	1,153	11,245	Aberlour	1,012	3,003
Keith	2,082	12,341	Keith	4,622	15,512
Mortlach	1,566	11,500	Dufftown	1,469	5,805
BERWICK COUNTY—					
East District—					
Eyemouth	110	2,245	Eyemouth	2,576	6,558
Middle District—					
Coldstream	853	11,670	Coldstream	1,535	6,314
Duns	939	14,117	Duns	2,198	10 355
West District—					
Lauder	780	14,190	Lauder R.	719	2,650
BUTE COUNTY—					
Arran District	—	—	No Burghs in District	—	
Bute District—					
Rothesay	Wholly	Burghal	Rothesay R.	9,108	73,380
Cumbrae District—					
Cumbrae	183	1,781	Millport	1,668	19,512
CAITHNESS COUNTY—					
(Not divided into Districts.)					
Thurso	1,889	11,074	Thurso	3,936	11,735
Wick	4,593	22,489	Wick R.P.	2,962	10,168
			Pulteneytown	5,550	14,029
CLACKMANNAN COUNTY—					
(Not divided into Districts).					
Alloa	5,108	35,871	Alloa	10,754	55,025
Alva	1,141	10,696	Alva	5,225	12,513
Dollar	414	4,770	Dollar	1,807	8,348
Tillicoultry	1,756	7,748	Tillicoultry	3,939	10,874
DUMBARTON COUNTY—					
Eastern District—					
Kilpatrick, New	5,206	120,365	Milngavie	3,103	14,908
Kilpatrick, Old	7,761	53,387	Clydebank	10,014	92,608
			Dumbarton (part of) R.P.	*—	1,509
Kirkintilloch	3,113	34,549	Kirkintilloch	9,314	38,124
Western District—					
Cardross	6,760	36,047	Dumbarton (part of) R.P.	*3,790	17,885
Dumbarton	928	5,025	Dumbarton (part of) R.P.	*13,137	59,471
Rosneath	1,118	10,231	Cove and Kilcreggan	946	11,744
Row	2,763	26,238	Helensburgh	8,409	71,251

* Burgh Boundaries altered since date of Census; the figures as to Valuation apply to the altered area. The figures as to Burghs apply to the police area.

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VI.—Parishes which contain Burghs, or parts of Burghs, with the Population and Valuation, &c.—*continued.*

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900-1.	BURGHS.		Burghal Population, Census 1891.	Burghal Valuation, 1900-1.
DUMFRIES COUNTY—						
Annan District—		£				£
Annan	2,463	24,559	Annan	R.P.	3,478	18,795
Dumfries District—						
Dumfries	4,931	29,700	Dumfries	R.P.	12,947	75,811
Langholm District—						
Langholm	421	6,337	Langholm		*3,549	12,646
Lockerbie District—						
Dryfesdale	842	11,691	Lockerbie		2,391	12,392
Lochmaben	1,484	14,075	Lochmaben	R.P.	1,038	3,469
Moffat	686	14,599	Moffat		2,291	15,746
Thornhill District—						
Sanquhar	1,595	16,873	Sanquhar	R.P.	1,315	4,673
EDINBURGH COUNTY—						
Calder District	—	—	No Burghs in District.		—	
Gala-Water District	—	—	No Burghs in District.		—	—
Lasswade District—						
Cockpen	2,046	22,164	Bonnyrigg (part of)		2,188	9,197
			Lasswade (part of)		261	1,597
Dalkeith	834	7,692	Dalkeith		6,952	32,917
Inveresk	2,621	26,207	Musselburgh	P.	8,888	46,067
Lasswade	6,096	49,629	Loanhead		3,244	9,730
			Bonnyrigg (part of)		326	1,792
			Penicuik (part of)		44	101
			Lasswade (part of)		745	2,093
Penicuik	1,956	16,375	Penicuik (part of)		2,958	11,892
Suburban District—						
Cramond	1,848	29,706	Edinburgh (part of)	R.P.	‡1,127	15,295
Duddingston	586	9,369	Edinburgh (part of)	R.P.	‡9,170	81,116
Edinburgh	Wholly	Burghal	Edinburgh (part of)	R.P.	‡264,578	2,692,321
Leith	Wholly	Burghal	Leith	P.	68,707	499,302
			Edinburgh (part of)	R.P.	‡1,178	16,306
Liberton	6,216	68,748	Edinburgh (part of)	R.P.	‡13	2,005
ELGIN COUNTY— (Not divided into Districts.)						
Cromdale	1,529	11,888	Grantown-on-Spey		§1,497	8,180
Drainie	436	5,928	Lossiemouth		3,486	8,266
Duffus	2,624	11,425	Burghead		1,675	3,936
Elgin	2,827	15,933	Elgin (part of)	R.P.	6,458	40,463
Forres	830	8,021	Forres	R.P.	3,971	18,564
New Spynie	542	5,451	Elgin (part of)	R.P.	1,166	3,067
Rothes	751	7,299	Rothes		1,548	6,799
St. Andrews-Lhanbryde	1,277	8,594	Elgin (part of)	R.P.	22	522
FIFE COUNTY—						
Cupar District—						
Abdie	†—	6,729	Newburgh (part of)	R.	†—	932
Auchtermuchty	1,337	7,597	Auchtermuchty	R.	665	2,604
Collessie	895	12,930	Ladybank		1,198	4,160
Cupar	2,261	14,648	Cupar	R.P.	4,729	24,500
Falkland	1,511	10,802	Falkland	R.	959	2,914
Newburgh	†846	2,286	Newburgh (part of)	R.	†1,506	6,692
Dunfermline District—						
Beath	4,049	47,612	Cowdenbeath		4,249	14,253
Culross	717	7,929	Culross	R.P.	379	1,777
Dunfermline	6,510	60,154	Dunfermline	R.P.	*22,157	88,691
Inverkeithing	1,267	48,299	Inverkeithing	R.P.	1,676	23,058
Kirkcaldy District—						
Abbotshall	556	5,516	Kirkcaldy (part of)	R.P.	6,378	28,575
Auchterderran	2,236	25,378	Lochgelly (part of)		3,958	9,091
Ballingry	2,056	18,915	Lochgelly (part of)		175	1,039
Burntisland	1,181	9,142	Burntisland	R.P.	4,993	29,029
Dysart	765	8,185	Dysart	R.P.	3,022	12,132
			Kirkcaldy (part of)	R.P.	9,339	45,385

* Burgh Boundaries altered since date of Census; the figures as to valuation apply to the altered area.

† Burgh Boundaries altered since date of Census, and now include part of the parish of Abdie. The population of the added area in Newburgh Parish is 182, in Abdie Parish 210—total addition 392. The figures as to Valuation apply to the altered area.

‡ The boundaries of the Burgh of Edinburgh were extended by the Edinburgh Corporation Act 1900. The population here given is that of the extended area based on the Census of 1891.

§ Estimated population, the Police Burgh of Grantown-on-Spey having been formed subsequent to the Census of 1891. The figures as to Burghs apply to the police area.

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VI.—Parishes which contain Burghs, or parts of Burghs, with the Population and Valuation, &c.—*continued.*

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900-1.	BURGHS.		Burghal Population, Census 1891.	Burghal Valuation, 1900-1.
FIFE COUNTY—*continued.*						
Kirkcaldy District—*continued.*		£				£
Kinghorn	754	10,665	Kinghorn	R.P.	2,036	8,732
			Kirkcaldy (part of)	R.P.	1,047	2,739
Kirkcaldy	103	2,431	Kirkcaldy (part of)	R.P.	9,891	68,975
Leslie	1,709	14,656	Leslie		2,177	6,029
Markinch	4,448	39,589	Markinch		1,350	6,151
Scoonie	695	11,278	Leven		3,998	19,581
Wemyss	4,335	69,290	Buckhaven		6,199	19,157
St. Andrews District—						
Anstruther-Easter	Wholly	Burghal	Anstruther - Easter (part of)	R.P.	1,083	4,153
Anstruther-Wester	82	1,364	Anstruther - Wester (part of)	R.P.	538	2,288
Crail	607	9,284	Crail	R.P.	1,119	5,568
Elie	145	4,483	Elie		728	7,508
			Earlsferry	R.	304	2,695
Ferry-Port-on-Craig	137	2,180	Tayport		2,871	12,667
Forgan	1,215	14,866	Newport		2,548	23,136
Kilrenny	279	5,873	Kilrenny	R.P.	2,610	5,009
			Anstruther - Easter (part of)	R.P.	109	1,311
Pittenweem	29	753	Pittenweem	R.P.	1,962	5,733
			Anstruther-Wester (part of)	R.P.	nil.	21
St. Andrews and St Leonards	1,902	23,369	St, Andrews	R.P.	6,853	56,451
FORFAR COUNTY—						
Arbroath District—						
Arbroath and St. Vigeans	2,432	21,896	Arbroath	R.P.	22,821	96,083
Barry	562	7,050	Carnoustie (part of)		3,225	19,685
Panbride	832	10,217	Carnoustie (part of)		909	6,276
Brechin District—						
Brechin	1,498	19,183	Brechin	R.P.	8,955	35,007
Montrose	1,512	12,823	Montrose	R.P.	13,079	60,084
Dundee District—						
Dundee Combination	2,488	23,426	Dundee (part of)	R.P.	†153,308	334,562
			Broughty Ferry (part of)		1,563	17,973
Mains and Strathmartin	3,188	27,501	Dundee (part of)	R.P.	†810	12,513
Monifieth	1,024	10,845	Broughty Ferry (part of)		7,447	47,795
			Monifieth		*2,060	11,031
Forfar District—						
Forfar	1,608	14,197	Forfar	R.P.	12,057	42,186
Kirriemuir	3,308	16,030	Kirriemuir		†2,782	14,783
HADDINGTON COUNTY—						
Eastern District—						
Dunbar	1,649	21,378	Dunbar	R.	3,561	22,795
North Berwick	1,040	22,602	North Berwick	R.	†1,998	18,653
Prestonkirk	937	12,654	East Linton		865	3,154
Western District—						
Haddington	1,445	20,782	Haddington	R.	†3,771	19,416
Prestonpans	1,053	12,173	Prestonpans		1,606	4,954
Tranent	1,503	17,660	Tranent		2,389	5,818
			Cockenzie		1,578	3,873
INVERNESS COUNTY—						
1st or Inverness District—						
Inverness	4,883	32,610	Inverness	R.P.	19,303	120,185
2nd or Aird District	—	—	No Burghs in District		—	—

* Census taken when Burgh was formed in 1895.
† Burgh Boundaries altered since date of Census; the figures as to Valuation apply to the altered area. The figures as to Burghs apply to the police area.

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VI.—Parishes which contain Burghs, or parts of Burghs, with the Population and Valuation, &c.—*continued.*

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900-1.	BURGHS.	Burghal Population, Census 1891.	Burghal Valuation, 1900-1.
INVERNESS COUNTY—*continued.*					
3rd or Badenoch District—		£			£
Kingussie	1,201	12,074	Kingussie	§740	5,632
4th or Lochaber District—					
Kilmallie	1,753	16,620	Fort William	1,870	11,941
5th or Skye District	—	—	No Burghs in District.	—	—
6th or Harris District	—	—	No Burghs in District.	—	—
7th or North Uist District	—	—	No Burghs in District.	—	—
8th or South Uist District	—	—	No Burghs in District.	—	—
KINCARDINE COUNTY—					
Laurencekirk District—					
Laurencekirk	508	7,024	Laurencekirk	1,426	6,674
Lower Deeside District	—	—	No Burghs in District.	—	—
St. Cyrus District—					
Bervie	1,192	4,223	Inverbervie R.P.	1,195	4,269
Stonehaven District—					
Dunnottar	793	8,652	Stonehaven (part of)	1,946	4,615
Fetteresso	2,973	26,582	Stonehaven (part of)	2,554	15,439
Upper Deeside District—					
Banchory Ternan	1,793	15,869	Banchory	1,400	9,218
KINROSS COUNTY—					
(Not divided into Districts.)					
Kinross	483	11,247	Kinross	1,902	7,203
KIRKCUDBRIGHT COUNTY—					
Eastern District—					
Terregles	464	5,186	Maxwelltown (part of)	14	178
Troqueer	926	13,830	Maxwelltown (part of)	4,961	22,371
Urr	1,440	15,388	Dalbeattie	3,149	10,030
Northern District—					
Kells	540	8,451	New Galloway R.	391	1,325
Southern District—					
Crossmichael	1,248	12,459	Castle Douglas (part of)	100	1,636
Kelton	941	10,918	Castle Douglas (part of)	2,751	15,444
Kirkcudbright	944	12,391	Kirkcudbright R.P.	2,533	10,177
Western District—					
Anwoth	394	4,871	Gatehouse (part of)	330	1,034
Girthon	458	7,377	Gatehouse (part of)	896	2,434
LANARK COUNTY—					
Lower Ward District—					
Cathcart	*Wholly	Burghal	Glasgow (part of) R.P.	§§11,957	147,512
Eastwood	†Wholly	Burghal	Glasgow (part of) R.P.	§§2,298	24,234
Glasgow	14,134	98,650	Glasgow (part of) R.P.	§§472,502	3,673,612
Govan Combination	2,169	38,516	Glasgow (part of) R.P.	§§172,306	1,107,450
			Govan	61,589	362,795
			Partick	36,538	289,724
			Kinning Park	13,679	65,206
Rutherglen	4,028	49,339	Rutherglen R.P.	12,020	50,461
			Glasgow (part of) R.P.	§§130	163
Middle Ward District—					
Cambusnethan	10,242	73,323	Wishaw (part of)	§12,467	47,233
Dalziel	1,446	44,987	Motherwell	18,726	115,363
			Wishaw (part of)	§2,785	9,075
Hamilton	6,124	160,341	Hamilton P.	24,859	134,040
New Monkland	14,608	82,126	Airdrie P.	19,135	66,237
Old Monkland	14,699	98,499	Coatbridge‡ R.	30,034	170,890

* So far as in Lanarkshire. The landward part of the parish is in Renfrewshire; population, 4,552; valuation, £54,661.
† So far as in Lanarkshire. Remainder in Renfrewshire.
‡ Coatbridge was constituted a Royal Burgh by the Coatbridge Burgh Act, 1885.
§ Burgh Boundaries altered since date of Census; the figures as to valuation apply to the altered area.
§§ The boundaries of the Burgh of Glasgow were extended by the Glasgow Corporation (Tramways, Libraries, &c.) Act 1899. The population here given is that of the extended area based on the Census of 1891.
The figures as to Burghs apply to the police area.

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VI.—Parishes which contain Burghs, or parts of Burghs, with the Population and Valuation, &c.—*continued.*

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900–1.	BURGHS.	Burghal Population, Census 1891.	Burghal Valuation, 1900–1.
LANARK COUNTY—*continued.*					
Upper Ward District—		£			£
Biggar	546	8,947	Biggar	1,356	6,180
Lanark	2,531	24,301	Lanark R.P.	4,579	18,628
LINLITHGOW COUNTY—					
Bathgate District—					
Bathgate	2,838	35,181	Armadale	3,190	7,113
			Bathgate	5,331	18,956
Whitburn	4,597	25,437	Whitburn	1,185	2,804
Linlithgow District—					
Bo'ness and Carriden	4,106	15,310	Bo'ness	*4,746	36,671
Dalmeny	1,349	50,507	Queensferry R.P.	1,531	11,597
Linlithgow	3,365	29,916	Linlithgow R.P.	4,155	16,269
NAIRN COUNTY—					
(Not divided into Districts.)					
Nairn	1,236	7,537	Nairn. R.P.	*4,014	20,355
ORKNEY COUNTY—					
Mainland District—					
Kirkwall	829	4,903	Kirkwall R.P.	3,926	14,206
Stromness	635	2,765	Stromness	1,698	5,528
North Isles District	—	—	No Burghs in District.	—	
South Ronaldshay District	—	—	No Burghs in District.	—	
Walls District	—	—	No Burghs in District.	—	—
PEEBLES COUNTY—					
(Not divided into Districts.)					
Innerleithen	1,660	12,002	Innerleithen	2,501	11,226
Peebles	557	9,702	Peebles R.	*4,704	27,548
PERTH COUNTY—					
Blairgowrie District—					
Alyth	1,131	18,467	Alyth	2,322	7,970
Blairgowrie	1,025	13,314	Blairgowrie	3,714	16,252
Coupar-Angus	654	8,947	Coupar-Angus	2,106	7,759
Rattray	442	4,572	Rattray	2,225	6,783
Central District—					
Auchterarder	970	11,154	Auchterarder	2,524	8,913
Crieff	511	10,943	Crieff	4,902	34,004
Highland District—					
Dull	993	10,986	Aberfeldy	1,469	9,002
Perth District—					
Abernethy	698	11,942	Abernethy	852	1,721
Kinnoull	328	3,409	Perth (part of) R.P.	3,452	19,885
Perth	277	2,734	Perth (part of) R.P.	26,467	164,692
Western District—					
Callander	741	16,979	Callander	1,538	11,153
Dunblane and Lecropt	1,447	18,986	Dunblane	2,186	14,342
Kilmadock	1,820	21,635	Doune	940	3,728
RENFREW COUNTY—					
First or Upper District—					
†Cathcart.					
‡Eastwood	3,516	36,675	Pollokshaws	*10,228	39,995
Neilston	§4,074	36,562	Barrhead (part of)	§7,300	27,755
Paisley	§6,707	68,591	Barrhead (part of)	§1,200	2,848
			Johnstone	9,668	37,233
			Paisley P.	66,425	353,998
Renfrew	2,530	49,364	Renfrew R.P.	*6,777	25,771

* Boundaries altered since date of Census; the figures as to Valuation apply to the altered area.
† *See* Lanarkshire.
‡ So far as in Renfrewshire. Remainder in Lanarkshire.
§ Estimated population, the Police Burgh of Barrhead having been formed subsequent to the Census of 1891. The figures as to Burghs apply to the police area.

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VI.—Parishes which contain Burghs, or parts of Burghs, with the Population and Valuation, &c.—*continued.*

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900-1.	BURGHS.	Burghal Population, Census 1891.	Burghal Valuation, 1900-1.
RENFREW COUNTY—*continued.*					
Second or Lower District—		£			£
Greenock	89	6,387	Greenock . . . P.	63,423	387,155
Inverkip and Gourock	2,066	24,035	Gourock	4,475	41,133
Port-Glasgow	23	719	Port-Glasgow . . P.	14,685	62,274
ROSS AND CROMARTY COUNTY—					
Black Isle District—					
Cromarty	669	4,916	Cromarty . . . P.	1,338	2,623
Rosemarkie	472	4,077	Fortrose . . R.P.	871	4,714
Easter Ross District—					
Rosskeen	2,363	11,568	Invergordon	1,117	3,323
Tain	1,182	5,913	Tain . . . R.P.	1,636	7,067
Lewis District—					
Stornoway	8,413	4,966	Stornoway	3,386	17,655
Mid Ross District—					
Dingwall	276	4,155	Dingwall . . R.P.	2,300	12,066
South-Western District	—	—	No Burghs in District.		—
Western District	—	—	No Burghs in District.		
ROXBURGH COUNTY—					
Hawick District—					
Hawick	1,352	15,351	Hawick . . . . P.	19,204	75,726
Jedburgh District—					
Jedburgh	1,417	19,120	Jedburgh . . . R.	3,397	15,572
Kelso District—					
Kelso	555	8,865	Kelso	4,184	24,800
Liddesdale District	—	—	No Burghs in District.		
Melrose District—					
Melrose	2,458	29,987	Melrose	2,424	13,875
SELKIRK COUNTY—					
(Not divided into Districts.)					
Galashiels	533	6,672	Galashiels . . . P.	17,252	64,156
Selkirk	1,576	14,522	Selkirk . . . R.P.	5,662	26,178
STIRLING COUNTY—					
Central District—					
Denny	3,290	30,892	Denny and Dunipace (part of)	†3,083	9,903
Dunipace	638	8,896	Denny and Dunipace (part of)	†1,078	2,340
Kilsyth	1,351	29,130	Kilsyth	6,073	16,928
Logie	1,045	13,060	Bridge of Allan	†3,207	24,266
Stirling	221	1,651	Stirling . . . R.P.	16,781	96,727
Eastern District—					
Falkirk	8,793	49,333	Falkirk . . . . P.	†17,312	110,348
Grangemouth	6,694	36,921	Grangemouth	§6,525	51,703
Western District	—	—	No Burghs in District.		
SUTHERLAND COUNTY—					
(Not divided into Districts.)					
Dornoch	1,817	6,721	Dornoch . . R.P.	514	3,158
WIGTOWN COUNTY—					
Lower District—					
Penninghame	1,261	14,854	Newton-Stewart	2,332	10,129
Whithorn	1,171	12,964	Whithorn . . . R.	1,403	3,864
Wigtown	402	4,957	Wigtown . . . R.	†1,509	6,776

* The Burgh of Melrose was formed subsequent to 1891, and the boundaries were afterwards extended. The above population is based on the Census of 1891.

† Burgh Boundaries altered since date of Census; the figures as to valuation apply to the altered area.

§ The boundaries of the Burgh of Grangemouth have been extended since date of Census. The population here given is that o the extended area based on the Census of 1891.

The figures as to Burghs apply to the police area.

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VI.—Parishes which contain Burghs, or parts of Burghs, with the Population and Valuation, &c.—*continued.*

COUNTY, DISTRICT, AND PARISH.	Landward Population, Census 1891.	Landward Valuation, 1900–1.	BURGHS.	Burghal Population, Census 1891.	Burghal Valuation, 1900–1.
WIGTOWN COUNTY—*continued.*					
Upper District—		£			£
Inch	2,161	17,802	Stranraer (part of) . R.	1,820	5,717
Leswalt	1,105	8,142	Stranraer (part of) . R.	1,215	3,396
Stranraer	Wholly	Burghal	Stranraer (part of) . R.	3,158	16,045
ZETLAND COUNTY—					
Mainland District—					
Lerwick	1,868	3,435	Lerwick	3,889	14,371
North Isles District . . .	—	—	No Burghs in District.	—	—

The figures as to Burghs apply to the police area.

LOCAL GOVERNMENT BOARD FOR SCOTLAND,
EDINBURGH, 1*st May*, 1901.

G. FALCONAR-STEWART,
Secretary.

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ALLOTMENTS (SCOTLAND.)

RETURN to an Order of the Honourable The House of Commons, dated 22nd April, 1901;—*for*,

A RETURN showing:

I.—The Proceedings of PARISH COUNCILS in regard to Allotments and Common Pasture under Section 26 of "The Local Government (Scotland) Act, 1894"; and

II.—The Proceedings of COUNTY COUNCILS in regard to Representations by PARISH COUNCILS for Orders under "The Local Government (Scotland) Act, 1894," Section 26, authorising Land to be taken on Lease compulsorily for Allotments.

Scottish Office,
Whitehall, 3 July 1901.

COLIN SCOTT MONCRIEFF.

(*Mr. Eugene Wason.*)

Ordered, by The House of Commons, *to be Printed, 4th July*, 1901.

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1901.

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I.—THE PROCEEDINGS OF PARISH COUNCILS IN REGARD TO ALLOTMENTS (SCOTLAND)

COUNTY.	PARISH.	Number of Applicants granted Allotments since 15th May 1895.	Number of Applicants refused Allotments since 15th May 1895.	Total Number of Applicants to Parish Council for Allotments since 15th May 1895.	Number of Allotment Holders and Total Acreage of Allotments at 1st April 1901.					Total Annual Rent payable to Parish Council for Allotments.			No.
					Number of Allotment Holders.	Acreage.							
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)				(8.)			
						A.	R.	P.		£	s.	D.	
ARGYLL,	Coll,	...	...	1	...	...	...	...		...	...	...	1
	Kilchoman,	4	2	6	3	69	0	0		24	0	0	2
	Kildalton and Oa,	36	35	71	34	128	0	0		112	2	2	3
	Kilfinichen,	...	18	18	...	...	...	...		...	...	...	4
	Lismore and Appin,	..	...	46	...	...	...	...		...	...	...	5
	Tiree,	...	118	118	...	...	...	...		...	...	...	6
AYR,	Ballantrae,	...	2	2	...	...	...	...		...	...	...	7
	Colmonell,	...	10	10	...	...	...	...		...	...	...	8
	Ochiltree,	...	...	...	...	...	...	...		...	...	...	9
BERWICK,	Channelkirk,	...	1	1	...	...	...	...		...	...	...	10
CAITHNESS,	Canisbay,	...	...	51	...	...	...	...		...	...	...	11
	Dunnet,	...	1	11	...	...	...	...		...	...	...	12
	Halkirk,	19	...	19	19	109	2	0		70	11	6	13
	Latheron,	6	37	43	6	60	0	0		17	3	0	14
	Reay,	...	...	3	...	...	...	...		...	...	...	15
	Thurso,	8	15	23	8	40	0	0		24	0	0	16
	Wick,	...	13	13	...	...	...	...		...	...	...	17
DUMFRIES,	Closeburn,	...	...	1	...	...	...	...		...	...	...	18
	Cummertrees,	...	...	5	...	...	...	...		...	...	...	19
	Half Morton,	...	1	1	...	...	...	...		...	...	...	20
	Westerkirk,	...	3	3	...	...	...	...		...	...	...	21
EDINBURGH,	Temple,	...	...	1	...	...	...	...		...	...	...	22
ELGIN,	Urquhart,	...	1	1	...	...	...	...		...	...	...	23
HADDINGTON,	Oldhamstocks,	...	5	5	...	...	...	...		...	...	...	24
INVERNESS,	Barra,	...	...	123	...	...	...	...		...	...	...	25
	Duthil,	...	...	1	...	...	...	...		...	...	...	26
	Glenelg,	...	1	1	...	...	...	...		...	...	...	27
	Harris,	...	...	About 190	...	...	...	...		...	...	...	28
	Kilmorack,	...	1	1	...	...	...	...		...	...	...	29
	Sleat,	...	2	2	...	...	...	...		...	...	...	30
	Strath,	...	25	25	...	...	...	...		...	...	...	31
	North Uist,	...	...	148	...	...	...	...		...	...	...	32
	South Uist,	...	...	156	...	...	...	...		...	...	...	33

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AND COMMON PASTURE UNDER SECTION 26 OF THE LOCAL GOVERNMENT ACT, 1894.

No.	Number of Applicants granted Common Pasture since 15th May 1895. (9.)	Number of Applicants refused Common Pasture since 15th May 1895. (10.)	Total Number of Applicants to Parish Council for Common Pasture since 15th May 1895. (11.)	Number of Holders of Common Pasture and Total Acreage of Common Pasture at 1st April 1901. Number. (12.)	Acreage. (13.) A.	R.	P.	Total Annual Rent payable to Parish Council for Common Pasture. (14.) £	s.	d.	Remarks.
1	...	...	...	...	...	...	...	...	...	...	Application withdrawn.
2	...	...	...	...	...	...	...	...	...	...	
3	8	6	14	8	27	0	0	12	0	0	
4	...	...	...	...	...	...	...	...	...	...	
5	...	...	...	...	...	...	...	...	...	...	A number of applications were withdrawn. The land available could only be obtained on terms which the applicants would not accept.
6	...	...	...	...	...	...	...	...	...	...	
7	...	...	...	...	...	...	...	...	...	...	
8	...	...	...	...	...	...	...	...	...	...	
9	...	2	2	...	...	...	...	...	...	...	
10	...	...	...	...	...	...	...	...	...	...	
11	...	...	...	...	...	...	...	...	...	...	The Parish Council, being refused the ground asked for, applied to the County Council for a Compulsory Order. Meantime most of the applications were withdrawn. The County Council granted the Order, but the Parish Council found it impracticable to proceed further and let the matter drop.
12	...	...	...	...	...	...	...	...	...	...	The applicant who was refused was the only one from his district. Negotiations to acquire land for the other ten were begun, but after a time were not proceeded with.
13	...	...	...	...	...	...	...	...	...	...	
14	...	24	24	...	...	...	...	...	...	...	
15	...	...	...	...	...	...	...	...	...	...	Applications withdrawn.
16	...	...	...	...	...	...	...	...	...	...	
17	...	...	...	...	...	...	...	...	...	...	
18	...	...	...	...	...	...	...	...	...	...	There was only one application, which was continued pending the receipt of others. No further enquiry was made by the applicant.
19	...	...	...	...	...	...	...	...	...	...	In the course of procedure the applicants indicated that they no longer desired allotments, and the Council agreed to drop the question.
20	...	...	...	...	...	...	...	...	...	...	
21	...	...	...	...	...	...	...	...	...	...	
22	...	...	...	...	...	...	...	...	...	...	Application withdrawn.
23	...	1	1	...	...	...	...	...	...	...	
24	...	5	5	...	...	...	...	...	...	...	
25	...	...	...	...	...	...	...	...	...	...	Land refused by proprietors. Parish Council applied to County Council, but nothing has been done.
26	...	...	...	...	...	...	...	...	...	...	Application withdrawn.
27	...	...	...	...	...	...	...	...	...	...	
28	...	...	...	...	...	...	...	...	...	...	Applications withdrawn, proprietor having granted croft instead.
29	...	...	...	...	...	...	...	...	...	...	
30	...	...	...	...	...	...	...	...	...	...	
31	...	...	...	...	...	...	...	...	...	...	
32	...	...	...	...	...	...	...	...	...	...	Applications withdrawn.
33	...	...	...	...	...	...	...	...	...	...	Land refused by proprietors. Parish Council applied to County Council, but nothing has been done.

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I.—The Proceedings of Parish Councils in regard to Allotments and Common

COUNTY.	PARISH.	Number of Applicants granted Allotments since 15th May, 1895.	Number of Applicants refused Allotments since 15th May 1895.	Total Number of Applicants to Parish Council for Allotments since 15th May 1895.	Number of Allotment Holders and Total Acreage of Allotments at 1st April 1901.				Total Annual Rent payable to Parish Council for Allotments.			No.
					Number of Allotment Holders.	Acreage.						
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)	(7.)			(8.)			
						A.	R.	P.	£	s.	d.	
KIRKCUDBRIGHT,	Balmaclellan,	...	1	1	...	...	...	...	...	...	...	1
	Borgue,	...	1	1	...	...	...	...	...	...	...	3
	Minnigaff,	1	1	2	...	...	...	...	...	...	...	3
LANARK,	Bothwell,	...	6	6	...	...	...	...	...	...	...	4
ORKNEY,	Stronsay,	...	...	7	...	...	...	...	...	...	...	5
	Westray,	...		6	...	...	...	...	...	...	...	6
ROSS AND CROMARTY,	Edderton,	7	...	7	7	6	0	0	3	10	6	7
	Kincardine,	15	1	21	15	191	0	0	68	6	0	8
	Rosskeen,	...	...	...	...	...	...	...	...	...	...	9
	Stornoway,	...	117	117	...	...	...	...	...	...	...	10
ROXBURGH,	Hawick,	...	1	1	...	...	...	...	...	...	...	11
SUTHERLAND,	Clyne,	15	9	24	15	22	2	10	21	1	6	12
	Creich,	5	1	11	5	24	0	0	27	18	6	13
	Farr,	...	...	27	...	...	...	...	...	...	...	14
	Loth,	12	4	16	12	24	1	3	24	0	0	15
WIGTOWN,	Glasserton,	...	...	4	...	...	...	...	...	...	...	16
	Kirkcowan,	11	...	17	11	29	1	15	43	16	6	17
	Kirkinner,	11	3	14	11	39·975	0	0	46	12	0	18
	Leswalt,	...	...	1	...	...	...	...	...	...	...	19
	New Luce,	...	1	4	...	...	...	...	...	...	...	20
	Old Luce,	...	2	12	...	...	...	...	...	...	...	21
	Mochrum,	8	17	25	3	10·316	0	0	14	19	0	22
	Portpatrick,	...	...	15	...	...	...	...	...	...	...	23
	Sorbie,	...	...	3	...	...	...	...	...	...	...	24

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Pasture under Section 26 of the Local Government (Scotland) Act, 1894—*continued.*

No.	Number of Applicants granted Common Pasture since 15th May 1895. (9.)	Number of Applicants refused Common Pasture since 15th May 1895. (10.)	Total Number of Applicants to Parish Council for Common Pasture since 15th May 1895. (11.)	Number of Holders of Common Pasture and Total Acreage of Common Pasture at 1st April 1901. (12.) Number.	(13.) Acreage. A.	R.	P.	Total Annual Rent payable to Parish Council for Common Pasture. (14.) £	s.	d.	Remarks.
1	...	...	...	...	...	...	...	...	...	...	
2	...	...	...	...	...	...	...	...	...	...	
3	1	1	2	...	...	...	...	...	...	...	One application was granted, but the allotment was given up before posession was taken.
4	...	...	..	...	...	...	...	...	...	...	
5	...	...	...	...	...	...	...	...	...	...	Applications withdrawn.
6	...	..	...	...	...	...	...	...	...	...	
7	...	...	...	...	...	...	...	...	...	...	
8	...	...	...	...	...	...	...	...	...	...	Where not granted applications were, except in one case, either withdrawn or Council failed to obtain subjects desired.
9	...	...	...	...	...	...	...	...	...	...	Applications were received and arrangements made with the proprietor, the Landward Committee incurring no liability.
10	...	...	...	...	...	...	...	...	...	...	
11	...	..	...	...	...	...	...	...	...	...	
12	...	...	...	...	...	...	...	...	...	...	
13	...	...	...	...	...	...	...	...	...	...	Some withdrew applications, and in other cases not granted Council failed to secure the subjects applied for.
14	...	...	...	...	...	...	...	...	...	...	No settlement made, applicants being crofters and land under lease.
15	...	...	...	...	...	...	...	...	...	...	
16	...	...	...	...	...	...	...	...	...	...	Arrangements were made whereby applicants were enabled to rent certain fields direct from the landlord.
17	...	...	...	...	...	...	...	...	...	...	One application withdrawn; five continued until further land can be procured.
18	...	...	...	...	...	...	...	...	...	...	
19	...	...	...	...	...	...	...	...	...	...	Application withdrawn.
20	...	...	...	...	...	...	...	...	...	...	Three applications withdrawn.
21	...	...	...	...	...	...	...	...	...	...	Four applications withdrawn. Six applicants were supplied from the landlord direct.
22	...	...	...	...	...	...	...	...	...	...	Most of the applicants got land direct from the proprietor.
23	...	...	...	...	...	...	...	...	...	...	Applications withdrawn.
24	...	...	...	...	...	...	...	...	...	...	Two applicants were accommodated by the proprietor. One application still under consideration.

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II.—THE PROCEEDINGS OF COUNTY COUNCILS IN REGARD TO REPRESENTATIONS ACT, 1894, SECTION 26, AUTHORISING LAND TO BE

COUNTY.	PARISH.	Date of each Representation from Parish Council to County Council as to Land for Allotments.		Orders made by County Council for taking Land on Lease compulsorily for Allotments.							No.
		Granted by County Council.	Refused by County Council.	Date of Order.	Acreage of Land authorised to be taken for Allotments.			Annual Rent payable by Parish Council for such Land.			
(1.)	(2.)	(3.)	(4.)	(5.)	(6.)			(7.)			
					A.	R.	P.	£	s.	d.	
Argyll, . .	Lismore and Appin,	...	Dec. 1896	...	...	...	...	...	...	...	1
	Kilchoman, . .	...	Dec. 1897	...	...	...	...	...	...	...	2
Ayr, . . .	Ochiltree, . .	...	Oct. 1897	...	...	...	...	...	...	...	3
	Colmonell, . .	...	Mar. 1898	...	...	...	...	...	...	...	4
	Colmonell, . .	...	May 1901	...	...	...	...	...	...	...	5
Caithness, . .	Canisbay, . .	10 Mar. 1896	...	1 Feb. 1898	59	3	0	...	...	...	6
	Halkirk, . .	12 Feb. 1896	...	14 Sept. 1898	30	2	0	...	...	...	7
Inverness, . .	Strath, . . .	...	...	...	...	...	...	...	...	...	8
	Kilmuir, . .	...	...	...	...	...	...	...	...	...	9
	Duthil, . . .	...	...	...	...	...	...	...	...	...	10
	North Uist, . .	...	...	...	...	...	...	...	...	...	11
	Barra, . . .	...	...	...	...	...	...	...	...	...	12
Orkney, . .	Stronsay, . .	...	Apr. 1896	...	...	...	...	...	...	...	13
Ross, . . .	Kincardine, . .	...	4 May 1899	...	...	...	...	...	...	...	14
Roxburgh, . .	Ancrum, . .	...	12 Oct. 1895	...	...	...	...	...	...	...	15
	Castleton, . .	...	Feb. 1896	...	...	...	...	...	...	...	16
Wigtown, . .	Kirkinner, . .	28 Oct. 1895	...	...	...	...	...	...	...	...	17
	Old Luce, . .	2 July 1896	...	...	...	...	...	...	...	...	18
	Stoneykirk, . .	9 July 1896	...	...	...	...	...	...	...	...	19

Local Government Board for Scotland,
Edinburgh, 28 June 1901.

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BY PARISH COUNCILS FOR ORDERS UNDER THE LOCAL GOVERNMENT (SCOTLAND) TAKEN ON LEASE COMPULSORILY FOR ALLOTMENTS.

No.	Date of Appeal (if any) to Local Government Board from decision of County Council. (8.)	Date of Local Government Board Order (if any) overruling decision of County Council. (9.)	Date of Memorial (if any) presented to Local Government Board praying for further inquiry. (10.)	Date of Final Decision (if any) of Local Government Board. Confirming Order. (11.)	Date of Final Decision (if any) of Local Government Board. Rejecting Order. (12.)	Remarks. (13.)
1	...	...	...	...	...	County Council delayed consideration, as it did not appear to them that the Parish Council had exhausted their powers under the Local Government Act, 1894.
2	...	...	...	...	...	The County Council did not consider that the compulsory clauses of the Act could be exercised in the case of the land applied for.
3	...	...	...	...	...	
4	...	...	...	...	...	
5	...	...	...	...	...	
6	...	...	...	13 Apr. 1898	...	The Parish Council subsequently departed from carrying out the Order.
7	9 Jan. 1897	...	...	17 Nov. 1898	...	The appeal to the Local Government Board was dismissed as premature. After Compulsory Order issued, the Parish Council and proprietor privately arranged as to rent and conditions of tenancy.
8	...	...	...	...	...	The County Council has not refused the applications, but as yet nothing definite has been done in the matter. The appeal to the Local Government Board by the Parish Council of North Uist was withdrawn.
9	...	..	...	...	...	
10	...	...	...	...	...	
11	8 Jan. 1898	...	...	...	...	
12	...	...	...	...	...	
13	22 Apr. 1897	...	..	...	...	The appeal to the Local Government Board was dismissed as premature.
14	...	...	...	...	...	
15	...	...	...	...	...	
16	...	...	...	...	...	
17	...	...	...	...	...	After inquiries held by the County Council allotments were obtained for the Parish Councils by voluntary arrangement, and no no Orders required to be made.
18	...	...	...	...	...	
19	...	...	...	...	...	

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A RETURN showing:

I.—The Proceedings of PARISH COUNCILS in regard to Allotments and Common Pasture under Section 26 of "The Local Government (Scotland) Act, 1894"; and

II.—The Proceedings of COUNTY COUNCILS in regard to Representations by PARISH COUNCILS for Orders under "The Local Government (Scotland) Act, 1894," Section 26, authorising Land to be taken on Lease compulsorily for Allotments.

(*Mr. Eugene Wason.*)

Ordered, by The House of Commons, *to be Printed,*
4th July, 1901.

[*Price* 1*d.*]

251.
H. & S.—750—7/1901.—Wt. 958

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RETURN.

LOCAL AUTHORITIES IN SCOTLAND

TECHNICAL EDUCATION.

1899-1900.

Ordered, by The House of Commons, *to be Printed,*
26 *April* 1901.

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

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1901

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LOCAL AUTHORITIES IN SCOTLAND (TECHNICAL EDUCATION).

RETURN to an Order of the Honourable The House of Commons, dated 19 June 1900;—*for*,

RETURN "showing the extent to which, and the manner in which, LOCAL AUTHORITIES in SCOTLAND have allocated and applied FUNDS to the Purposes of TECHNICAL EDUCATION during the Year ending 15th day of May 1900, under the following Acts:—Local Taxation (Customs and Excise) Act, 1890; Education and Local Taxation Account (Scotland) Act, 1892; Technical Schools (Scotland) Act, 1887; Technical Instruction Amendment (Scotland) Act, 1892; and Public Libraries Acts."

Scotch Education Department,
26 April 1901.

HENRY CRAIK
Secretary.

(*The Lord Advocate.*)

Ordered, by The House of Commons, *to be Printed*,
26 *April* 1901.

LONDON:
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140.

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I. PREFATORY NOTE.

1899–1900.

The total amount of the Residue Grant paid to the County Councils, Town Councils of Burghs, and Commissioners of Police Burghs, in respect of the year 1898–99, was 71,192*l.* 2*s.* 9*d.*, of which 53,832*l.* 16*s.* 6*d.* was allocated for purposes of Technical Education, and 17,359*l.* 6*s.* 3*d.* was devoted to relief of rates. It appears that 26 out of the 33 County Councils applied the whole of the Grant to Technical Education; and 4 a part of it, while 3 applied the Grant wholly to relief of rates. Of the 206 Burghs and Police Burghs, 53 applied the whole and 73 a part of the Residue Grant to Technical Education; 80 applied the whole to relief of rates. No amount has been applied to the building or maintenance of Science and Art Schools, Art Galleries, or Museums, out of the local rate under the Public Libraries Acts. The total amount available for purposes of Technical Education during the year 1899–1900, including balance in hand, contributions under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, Bank interest, &c., was 72,527*l.* 1*s.* 2*d.*, and the total amount Expended was 54,136*l.* 6*s.* 4*d.*, of which 13,937*l.* 4*s.* 11*d.* was handed over to Secondary Education Committees.

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II. Summary.—1899–1900.

Local Authorities.	Total Residue Grant for 1898–99.	Amount allocated to Relief of Rates.	Amount available for Purposes of Technical Education (including Balances in Hand, Contributions under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, Bank interest, &c.), during the Year 1899–1900.	Amount handed over to Secondary Education Committees.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
33 County Councils -	30,981 19 11	1,652 15 2	*47,834 0 6	12,301 17 5
85 Burghs - -	33,486 7 2	11,677 6 4	*22,412 7 7	426 19 2
121 Police Burghs -	6,723 15 8	4,029 4 9	*2,280 13 1	1,208 8 4
Totals - -	71,192 2 9	17,359 6 3	72,527 1 2	13,937 4 11

* The sum of 1,051*l.* allocated by certain Burghs and Police Burghs in the Counties of Banff, Fife, and Lanark, for purposes of Technical Education, but handed over by them to the County Councils for distribution, has been included in the sum of 47,834*l.* 0*s.* 6*d.* entered under County Councils.

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Summary.—1899-1900.

Amount expended on Technical Education (including the Amount handed over to Secondary Education Committees) during the Year ended 15th May 1900.	Balance in Hand on 15th May 1900.	Number applying the whole of the Residue Grant to Technical Education.	Number applying part of the Residue Grant to Technical Education.	Number applying the whole of the Residue Grant to Relief of Rates.
£ s. d.	£ s. d.			
30,130 11 3	17,703 9 3	26	4	3
21,893 17 8	518 9 11	21	37	27
2,111 17 5	168 15 8	32	36	53
54,136 6 4	18,390 14 10			

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III.—RETURN showing the extent to which, and the manner in which, LOCAL AUTHORITIES in SCOTLAND have allocated and applied FUNDS to the Purposes of TECHNICAL EDUCATION during the Year ended 15th May 1900.

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RETURN showing the extent to which, and the manner in which, LOCAL AUTHORITIES in SCOTLAND have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898-99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898-99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been — Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amounts Expended on — Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Aberdeen.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Council	2,200 17 1	—	—	2,200 17 1	—	—	2,200 17 1	2,200 17 1	—	—	—
Burghs:											
Aberdeen	1,886 3 11	736 3 11	—	1,150 0 0	—	—	1,150 0 0	—	450 0 0	—	—
								University of Aberdeen for Lectureship in Agriculture - - - £200 Aberdeen Navigation School - - - 150 Aberdeen Asylum for the Blind - - - 100 £450			
Inverurie	24 8 4	—	—	24 8 4	—	—	24 8 4	24 8 4	—	—	—
Kintore	7 3 0	5 3 0	—	2 0 0	—	—	2 0 0	2 0 0	—	—	—
Peterhead	112 0 10	72 0 10	—	40 0 0	—	—	40 0 0	40 0 0	—	—	—
Police Burghs:											
Ballater	16 19 4	16 19 4	—	—	—	—	—	—	—	—	—
Ellon	14 19 10	14 18 10	—	—	—	—	—	—	—	—	—
Fraserburgh	92 0 3	61 6 10	—	30 13 5	—	—	30 13 5	30 13 5	—	—	—
Huntly	28 2 10	18 2 10	—	10 0 0	—	—	10 0 0	10 0 0	—	—	—
Old Meldrum	10 6 8	10 6 8	—	—	—	—	—	—	—	—	—
Rosehearty	6 9 11	6 9 11	—	—	—	—	—	—	—	—	—
Turriff	19 15 2	—	16 0 8	19 15 2	—	—	35 15 10	35 15 10	—	—	—
Total	4,419 6 2	941 12 2	16 0 8	3,477 14 0	—	—	3,493 14 8	2,343 14 8	450 0 0	—	—
Argyll.											
County Council	993 14 2	—	989 12 10	993 14 2	—	—	1,983 7 0	—	50 0 0 Grant to West of Scotland Agricultural College.	216 0 0 Grant to Oban High School 40*l*. Dunoon Grammar School—for erection and equipment of Secondary Department 176*l*.	—
Burghs:											
Campbeltown	102 2 10	102 2 10	—	—	—	—	—	—	—	—	—
Inveraray	6 11 2	6 11 2	—	—	—	—	—	—	—	—	—
Oban	108 18 2	108 18 2	—	—	—	—	—	—	—	—	—

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nd applied FUNDS to the Purposes of TECHNICAL EDUCATION during the Year ended 15th May 1900.

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	—	2,200 17 1	—	—	
—	500 0 0 £ Robert Gordon's College 400 Gray's School of Art - 100 £500	—	—	—	—	200 0 0 Public Library for Books on Technical Subjects.	1,150 0 0	—	—	
—	—	—	—	—	—	—	24 8 4	—	—	
—	—	—	—	—	—	—	2 0 0	—	—	
—	—	—	—	—	—	—	40 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	30 13 5	—	—	
—	—	—	—	—	—	—	10 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	35 15 10	—	—	
—	500 0 0	—	—	—	—	200 0 0	3,493 14 8	—	—	
345 7 11	— £ s. d. Herbert School, Science Apparatus 22 0 0 Kilminnan School Board, Navigation 25 10 6 Archiphead, Navigation and Cookery - - - 39 18 3 Cowal, Navigation - 18 12 6 Ford School, Navigation - - 10 0 0 Kilmodden School Board, Ambulance Classes - - 20 0 0 Kilfinan School Board, Drawing and Navigation - 9 9 1 Mull, Agricultural Classes - - 14 14 0 Kilmoon Grammar School, Building Construction, Drawing, Shorthand, &c. - - 25 0 0 Kilchoman School Board, Cookery - 15 0 0 Glenarrow School Board, Agriculture and Laundry 13 4 0 Kildalton School Board, Cookery and Laundry - 89 19 7 Albert School Board, Typewriters and Material - - 42 0 0 £345 7 11	67 1 3 £ s. d. Kintyre-Turnip competition and expenses 47 1 3 Inveraray School Board, Lectures on Physics and outlays - 20 0 0 £67 1 3	— Lorn District, 4 Bursaries at 10*l*. - - - - 40 0 0 Lorn District, 4 Bursaries at 15*l*. - - - 60 0 0 Cowal, 8 Bursaries at 12*l*. - - - 96 0 0 5 at 2*l*. (1st instalment) 10 0 0 Fees and expenses of 14 Students at West of Scotland Agricultural College - - - 53 10 0 £259 10 0	259 10 0	8 12 5 Advertising Bursaries, Lectures, &c., &c.	—	946 11 7	1,036 15 5	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended on: Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools: Aided under the Code. 8.	Day Schools: Higher Class Schools. 9.
Argyll—*cont.*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Police Burghs:											
Dunoon	160 4 11	80 2 6	—	80 2 5	—	—	80 2 5	—	—	—	—
Lochgilphead	12 3 8	12 3 8	—	—	—	—	—	—	—	—	—
Tobermory	9 18 8	9 18 8	—	—	—	—	—	—	—	—	—
Total	1,393 13 7	319 17 0	989 12 10	1,073 16 7	—	—	2,063 9 5	—	50 0 0	216 0 0	—
Ayr.											
County Council	2,568 8 8	—	—	2,568 8 8	—	—	2,568 8 8	2,568 8 8	—	—	—
Burghs:											
Ayr	423 18 10	313 18 10	—	110 0 0	—	—	110 0 0	—	—	—	—
Irvine	103 12 8	78 12 8	—	25 0 0	—	—	25 0 0	—	—	—	—
Kilmarnock	331 2 2	—	—	331 2 2	500 0 0	—	831 2 2	—	50 0 0 Agricultural College.	—	—
Police Burghs:											
Ardrossan	111 5 10	37 2 0	—	74 3 10	—	—	74 3 10	74 3 10	—	—	—
Cumnock and Holmhead.	24 16 1	—	—	24 16 1	—	—	24 16 1	24 16 1	—	—	—
Darvel	18 8 6	18 8 6	—	—	—	—	—	—	—	—	—
Galston	23 10 8	—	—	23 10 8	—	—	23 10 8	23 10 8	—	—	—
Girvan	42 11 8	42 11 8	—	—	—	—	—	—	—	—	—
Kilwinning	31 10 9	—	—	31 10 9	—	—	31 10 9	31 10 9	—	—	—
Largs	67 0 3	67 0 3	—	—	—	—	—	—	—	—	—
Maybole	40 5 8	—	—	40 5 8	—	—	40 5 8	40 5 8	—	—	—
Newmilns and Greenholm.	30 0 4	—	—	30 0 4	—	—	30 0 4	30 0 4	—	—	—
Saltcoats	83 10 0	—	65 6 5	83 10 0	—	—	148 16 5	65 6 5	—	—	—
Stewarton	20 15 10	20 15 10	—	—	—	—	—	—	—	—	—
Troon	69 10 2	59 10 2	(*Note.*—The balance of 10*l.* appearing in last year's return has been applied in relief of rates.)	10 0 0	—	—	10 0 0	10 0 0	—	—	—
Total	3,990 8 1	637 19 11	65 6 5	3,352 8 2	500 0 0	—	3,917 14 7	2,868 2 5	50 0 0	—	—

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.									Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.		
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
80 2 5 Paid to the Dunoon and Kilmun School Board for classes in Dunoon Grammar Public School in Cookery, Dressmaking, Wood-carving, Building Construction, French and German.	—	—	—	—	—	—	80 2 5	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
425 10 4	—	67 1 3	—	259 10 0	8 12 5	—	1,026 14 0	1,036 15 5	—	
—	—	—	—	—	—	—	2,568 8 8	—	—	
30 0 0 Ayr Academy and Russell Street School. Grants given to augment fee fund, the whole being devoted to Teachers' salaries and apparatus.	80 0 0 Science and Art Classes in Physiography, Magnetism, Electricity, Building Construction, Mechanics, and Drawing. Grant given to augment fee fund, the whole being devoted to Teachers' salaries and apparatus.	—	—	—	—	—	110 0 0	—	—	
—	25 0 0 Salaries of Teachers and Apparatus for Mining and Engineering Classes held in Bank Street Public School, Irvine.	—	—	—	—	—	25 0 0	—	—	
88 5 2 Kilmarnock Academy for— £ s. d. Salaries 60 18 0 Apparatus - 7 7 2 Prizes - 20 0 0 88 5 2	110 4 0 School of Science and Art for— £ s. d. Salaries 80 4 0 Apparatus - 10 0 0 Prizes 20 0 0 110 4 0	49 15 0 £ s. Lectures on Wool, &c. - 10 0 Shoemaking 14 12 Engineering and Building Construction - 12 16 Weaving - 12 0 Looms - 0 7 £49 15	5 0 0 Prizes.	—	27 18 0	500 0 0 Public Library for furnishing Library and Museum.	831 2 2	—	—	
—	—	—	—	—	—	—	74 3 10	—	—	
—	—	—	—	—	—	—	24 16 1	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	23 10 8	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	31 10 9	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	40 5 8	—	—	
—	—	—	—	—	—	—	30 0 4	—	—	
—	—	—	—	—	—	—	63 6 5	83 10 0 Will be handed to Secondary Education Committee.	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	10 0 0	—	—	
118 5 2	215 4 0	49 15 0	5 0 0	—	27 18 0	500 0 0	3,834 4 7	83 10 0	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other sources such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended on: Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Banff.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Council	544 13 11	—	744 9 1	544 13 11	—	*23 13 3	*1,312 16 3	—	30 0 0 Agricultural Department of Aberdeen University.	—	—
					Bank Interest	£ s. d. 18 13 3					
					From Burgh of Portsoy	5 0 0					
						£23 13 3					
Burghs:											
Banff	33 18 1	33 18 1	—	—	—	—	—	—	—	—	—
Cullen	11 16 7	11 16 7	—	—	—	—	—	—	—	—	—
Police Burghs:											
Aberchirder	4 19 6	4 19 6	—	—	—	—	—	—	—	—	—
Aberlour	7 4 10	7 4 10	—	—	—	—	—	—	—	—	—
Buckie	37 7 8	—	—	37 7 8	—	—	37 7 8	37 7 8	—	—	—
Dufftown	14 7 5	14 7 5	—	—	—	—	—	—	—	—	—
Keith	33 8 10	25 12 7	—	12 16 3	—	—	12 16 3	12 16 3	—	—	—
Macduff	23 1 7	23 1 7	—	—	—	—	—	—	—	—	—
Portsoy	13 19 2	8 19 2	—	5 0 0	—	—	5 0 0	—	—	—	—
Total	729 17 7	129 19 9	744 9 1	509 17 10	—	19 13 3	1,363 0 2	50 3 11	30 0 0	—	—
Berwick.											
County Council	758 0 5	—	—	758 0 5	—	—	758 0 5	758 0 5	—	—	—
Burgh:											
Lauder	6 6 2	6 6 2	—	—	—	—	—	—	—	—	—
Police Burghs:											
Coldstream	16 4 0	16 4 0	—	—	—	—	—	—	—	—	—
Duns	26 16 11	26 16 11	—	—	—	—	—	—	—	—	—
Eyemouth	17 2 5	17 2 5	—	—	—	—	—	—	—	—	—
Total	824 9 11	66 9 6	—	758 0 5	—	—	758 0 5	758 0 5	—	—	—
Bute.											
County Council	143 3 0	—	93 5 3	143 3 0	—	—	236 8 3	—	50 0 0 West of Scotland Agricultural College.	—	—
Burgh:											
Rothesay	183 12 2	183 12 2	—	—	—	—	—	—	—	—	—
Police Burgh:											
Millport	50 4 2	50 4 2	—	—	—	—	—	—	—	—	—
Total	376 19 4	233 16 4	93 5 3	143 3 0	—	—	236 8 3	—	50 0 0	—	—

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l applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

ended for Purposes of Technical Education.										
hnical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening ontinuation chools Code.	Under the Science and Art Directory,									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	408 7 5 £ s. d. Cookery, Laundry and Dressmaking - - 150 13 6 Instruction in Navigation - - - - 85 0 0 Lectures on Agricultural Science - - 33 8 6 Instruction in Horse-Shoeing and Veterinary Science - - 139 5 5 £408 7 5	†203 6 7 Instruction of Teachers in Drawing under Article 91 (*d*) of the Scotch Education Code.	—	12 2 9 Printing, advertising, &c.	—	653 16 9	658 19 6	—	*The sums printed in *italics* in 16 and 4 were handed over to the County Council by other local authorities. They have not been included in the totals for the County of columns 4, 5, 16, and 17, as they are accounted for in Column 2 under the name of the contributing authority, and in the expenditure columns under the County Council.
—	—	—	—	—	—	—	—	—	—	†144*l.* 12*s.* 5*d.* of this sum has since been reimbursed by the Scotch Education Department.
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	37 7 8	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	12 16 3	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	*5 0 0	*5 0 0	—	—	
—	—	408 7 5	203 6 7	—	12 2 9	—	704 0 8	653 19 6	—	
—	—	—	—	—	—	—	758 0 5	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	758 0 5	—	—	
—	—	—	—	38 0 0 Allowances to Students attending Farmers' short courses at the West of Scotland Agricultural College.	3 8 0 Printing, Advertising, &c.	—	91 8 0	145 0 3	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	38 0 0	3 8 0	—	91 8 0	145 0 3	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education.					Manner in which Funds have been			
			Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education.	From other Sources, such as Bank Interest, Sums, handed over by other Local Authorities, &c.	Total of Columns 1, 2, 3, and 4.	Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*)	Amount Expended on		
									Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.).	Day Schools.	
										Aided under the Code.	Higher Class Schools.
			1.	2.	3.	4.	5.	6.	7.	8.	9.
Caithness.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Council	275 5 0	—	45 19 9	275 5 0	—	—	321 4 9	275 5 0	—	—	—
Burgh:											
Wick	34 19 9	34 19 9	—	—	—	—	—	—	—	—	—
Police Burghs:											
Pulteneytown	36 12 5	36 12 5	—	—	—	—	—	—	—	—	—
Thurso	30 10 1	30 10 1	—	—	—	—	—	—	—	—	—
Total	377 7 3	102 2 3	45 19 9	275 5 0	—	—	321 4 9	275 5 0	—	—	—
Clackmannan.											
County Council	190 19 6	20 0 0	28 8 10	170 19 6	—	—	199 8 4	—	—	60 0 0 £ Tillicoultry School Board - 30 Alva School Board - 30 £60	40 0 0 Dollar Institution.
Police Burghs:											
Alloa	141 5 4	—	—	141 5 4	—	—	141 5 4	20 0 0	—	—	—
Alva	33 3 4	—	—	33 3 4	—	—	33 3 4	—	—	—	—
Dollar	21 14 6	3 12 5	—	18 2 1	—	—	18 2 1	18 2 1	—	—	—
Tillicoultry	28 6 8	15 16 8	—	12 10 0	—	—	12 10 0	—	—	—	—
Total	415 9 4	39 9 1	28 8 10	376 0 3	—	—	404 9 1	38 2 1	—	60 0 0	40 0 0
Dumbarton.											
County Council	933 17 8	—	1,366 17 8	933 17 8	—	—	2,300 15 4	—	150 0 0 West of Scotland Agricultural College.	—	—
Burgh:											
Dumbarton	135 1 2	135 1 2	—	50 0 0	—	—	50 0 0	—	—	—	—

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.									Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.		
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	—	275 5 0	45 19 9	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	275 5 0	45 19 9	—	
—	80 0 0 Alloa Science and Art School.	—	—	—	—	—	180 0 0	19 8 4	—	
—	121 5 4 Alloa Science and Art Classes.	—	—	—	—	—	141 5 4	—	—	
	33 3 4 Classes in Chemistry (Theoretical and Practical), Theoretical Mechanics, Practical Plane and Solid Geometry, and Geometrical Drawing conducted by School Board.	—	—	—	—	—	33 3 4	—	—	
—	—	—	—	—	—	—	18 2 1	—	—	
—	12 10 0 Science and Art Classes in Tillicoultry.	—	—	—	—	—	12 10 0	—	—	
—	246 18 8	—	—	—	—	—	385 0 9	19 8 4	—	
—	161 0 0 *Capitation Grant.* £ s. Dumbarton Art School 18 10; Dumbarton Science School - 10 10; Dumbarton Academy - 24 0; Alexandria North School - 48 0; Lenzie Academy - 9 0; Clydebank School - 41 0; Clydebank School, Art Section - 10 0; £161 0	70 2 10 Potato Experiments.	—	136 1 2 Class fees of Students attending Anderson's College and Glasgow and West of Scotland Technical College, 30*l.* 0*s.* 6*d.* Travelling expenses of Students, 106*l.* 0*s.* 8*d.*	14 5 6 Printing and Stationery.	—	531 9 6	1,769 5 10	—	
—	50 0 0 Divided in equal sums between the Science Section, and the Art Section of Dumbarton School of Science and Art.	—	—	—	—	—	50 0 0	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898-99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898-99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been Amount Expended on: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Dumbarton—*cont.*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Police Burghs:											
Clydebank	229 17 8	189 17 8	—	40 0 0	—	—	40 0 0	—	20 0 0 Glasgow and West of Scotland Technical College.	—	—
Cove and Kilcreggan.	30 14 11	30 14 11	—	—	—	—	—	—	—	—	—
Helensburgh	173 11 11	108 17 4	—	64 14 7	—	—	64 14 7	—	—	—	—
Kirkintilloch	93 2 9	68 2 9	25 0 0	25 0 0	—	—	50 0 0	—	—	—	—
Milngavie	33 7 10	26 7 10	—	7 0 0	—	—	7 0 0	—	—	—	—
Total	1,679 13 11	559 1 8	1,391 17 8	1,120 12 3	—	—	2,512 9 11	—	170 0 0	—	—
Dumfries.											
County Council	1,279 17 3 (Including 3*l.* 12*s.* 9*d.* paid over by County Council of Lanarkshire, in respect of portions of parishes of Moffat and Kirkpatrick Juxta transferred from Lanarkshire to Dumfriesshire.)	—	—	1,279 17 3	—	—	1,279 17 3	1,279 17 3	—	—	—
Burghs:											
Annan	43 3 6	—	—	43 3 6	—	—	43 3 6	43 3 6	—	—	—
Dumfries	193 16 5	43 16 5	—	150 0 0	—	—	150 0 0	150 0 0	—	—	—
Lochmaben	9 3 6	—	—	9 3 6	—	—	9 3 6	9 3 6	—	—	—
Sanquhar	12 2 1	12 2 1	—	—	—	—	—	—	—	—	—
Police Burghs:											
Langholm	33 10 2	—	—	33 10 2	—	—	33 10 2	33 10 2	—	—	—
Lockerbie	31 10 11	—	—	31 10 11	—	—	31 10 11	31 10 11	—	—	—
Moffat	40 18 2	—	—	40 18 2	—	—	40 18 2	40 18 2	—	—	—
Total	1,644 2 0	55 18 6	—	1,588 3 6	—	—	1,588 3 6	1,588 3 6	—	—	—
Edinburgh.											
County Council	1,637 10 1 (Including 4*l.* 12*s.* 5*d.* handed over by Haddington County Council, in respect of alteration of boundaries.)	—	54 14 4 Debit Balance.	1,637 10 1	—	80 7 7 (£ s. d.: Fees 42 19 3; Materials 24 19 1; Bank Interest 12 4 11; From Linlithgow County 0 4 4 = 80 7 7)	1,663 3 4	—	120 0 0 (School of Rural Economy Edinburgh 100; Jubilee Institute of Nurses 20 = £120)	—	—

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nd applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

xpended for Purposes of Technical Education.										
echnical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
20 0 0 Clydebank Public School Technical Classes.	—	—	—	—	—	—	40 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
17 16 4 Hermitage Evening School.	—	—	—	41 18 3 Fees and travelling expenses of students attending Glasgow and West of Scotland Technical College.	5 0 0	—	64 14 7	—	—	
—	50 0 0 Evening Classes in Townhead Public School.	—	—	—	—	—	50 0 0	—	—	
—	—	—	—	7 0 0 Bursary held at Allan Glen's School Glasgow.	—	—	7 0 0	—	—	
37 16 4	261 0 0	70 2 10	—	184 19 5	19 5 6	—	743 4 1	1,769 5 10	—	
—	—	—	—	—	—	—	1,279 17 3	—	—	
—	—	—	—	—	—	—	43 3 6	—	—	
—	—	—	—	—	—	—	150 0 0	—	—	
—	—	—	—	—	—	—	9 3 6	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	33 10 2	—	—	
—	—	—	—	—	—	—	31 10 11	—	—	
—	—	—	—	—	—	—	40 18 2	—	—	
—	—	—	—	—	—	—	1,588 3 6	—	—	
—	15 0 0 Penicuik Drawing Class.	624 19 10 Mining - - - 27 0 0; Drawing, Book-keeping, Arithmetic - - - 73 7 0; Wood-carving - - - 70 18 5; Dressmaking - - - 143 18 2; Cookery and Laundry - 121 10 0; Dairy - - - 134 17 9; Agriculture - - 19 14 0; Ambulance - - - 33 14 6; £624 19 10	—	121 5 4 Travelling expenses of students to Heriot Watt College and similar institutions.	402 9 4 Expenses incurred by Local Technical Committees, &c., 171*l.* 17*s.* 7*d.* General Expenses, 130*l.* 11*s.* 9*d.* Salary of Secretary, 100*l.*; 402*l.* 9*s.* 4*d.*	115 19 11 Apparatus and materials for classes.	1,339 14 5	263 8 11	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c. of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amounts Expended on: Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Edinburgh—*cont.*											
Burghs:											
Edinburgh - -	6,706 10 2	4,489 4 3	—	2,217 5 11	—	—	2,217 5 11	—	1,425 0 0 £ Edinburgh School of Applied Act - - 750 Edinburgh School of Rural Economy - - 500 Leith Navigation School - 75 Incorporated Edinburgh Dental Hospital and School - - - 100 £1,425	—	—
Leith - -	1,192 16 10	992 16 10	—	200 0 0	—	—	200 0 0	—	200 0 0 Science £ College 100 Navigation School 100	—	—
Musselburgh - -	107 1 1	57 1 1	—	50 0 0	—	—	50 0 0	—	—	—	—
Police Burghs:											
Bonnyrigg - -	27 10 5	12 10 5	—	15 0 0	—	—	15 0 0	—	—	—	—
Dalkeith - -	85 17 7	—	—	85 17 7	—	—	85 17 7	—	—	—	—
Lasswade - -	9 10 6	9 10 6	—	—	—	—	—	—	—	—	—
Loanhead - -	24 7 0	17 7 0	—	7 0 0	—	—	7 0 0	—	—	—	—
Penicuik - -	31 0 1	15 0 1	—	16 0 0	—	—	16 0 0	—	—	—	—
Total - -	9,822 3 9	5,593 10 2	54 14 4 (Debit Balance.)	4,228 13 7	—	80 7 7	4,254 6 10	—	1,745 0 0	—	—
Elgin.											
County Council -	429 1 1	—	0 5 11	429 1 1	—	—	429 7 0	429 1 1	—	—	—
Burghs:											
Elgin - -	100 11 3	—	—	100 11 3	—	—	100 11 3	—	70 11 3 10*l.* for the purchase of Scientific Apparatus and models for instruction in Machine Construction at the Elgin Victoria School of Science and Art, and the balance in payment of the fees of Apprentices at that School.	—	—
Forres - -	45 17 5	—	—	45 17 5	—	—	45 17 5	—	—	25 0 0 To the School Board of the Burgh of Forres for purposes of Technical Education.	—

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	792 5 11 £ s. d. Scottish Industrial Art Association - - 25 0 0 Edinburgh Branch of British Typographia - 100 0 0 Technical School for House Painters' Apprentices - 25 0 0 Edinburgh & District Operative Plasterers' Mutual Improvement Association 25 0 0 Edinburgh Health Society 50 0 0 For promotion of Cookery and Domestic Economy for Girls - - - 567 5 11 £792 5 11	2,217 5 11	—	—	
—	—	—	—	—	—	—	200 0 0	—	—	
—	50 0 0 Musselburgh Grammar School.	—	—	—	—	—	50 0 0	—	—	
—	—	—	—	—	—	15 0 0 Handed to Lasswade District Sub-Committee towards cost of Classes in Dressmaking, Laundry, Dairying, and Ambulance, and payment of travelling expenses of students attending Heriot Watt College.	15 0 0	—	—	
—	—	42 18 3 Towards Classes at Dalkeith in Drawing, Shorthand, Botany, Woodcarving, Dressmaking, and Cookery.	—	—	24 15 4	—	67 13 7	18 4 3	—	The Local Committee also administered funds amounting to 59*l.* 8*s.* provided by the County Council, and accounted for in the Return for the County Council.
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	7 0 0 Handed to Local Committee for application with other funds for Technical Education.	7 0 0	—	—	
—	16 0 0 To Technical Education Committee for Classes in Freehand Drawing, Home Sick-nursing, Woodcarving, Chemistry, and Dressmaking in Penicuik Public School.	—	—	—	—	—	16 0 0	—	—	
—	81 0 0	667 18 1	—	121 5 4	427 4 8	930 5 10	3,972 13 11	281 12 11	—	
—	—	—	—	—	0 5 11 Previous year's Postage, &c.	—	429 7 0	—	—	
—	—	30 0 0 To the Elgin School of Cookery.	—	—	—	—	100 11 3	—	—	
—	20 17 5 To the Committee of Science and Art in the Burgh of Forres, to be applied in aid of the classes conducted by them.	—	—	—	—	—	45 17 5	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been — Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended on — Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8	Day Schools. Higher Class Schools. 9.
	£ s. d.	£ s. d.	£ s. d.	£ s. d	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Elgin—*cont.*											
Police Burghs:											
Burghead - -	10 8 0	10 8 0	—	—	—	—	—	—	—	—	—
Grantown - -	20 2 5	12 2 5	—	8 0 0	—	—	8 0 0	—	—	8 0 0 Grantown Grammar School.	—
Lossiemouth and Brandenburgh.	20 2 0	20 2 0	—	—	—	—	—	—	—	—	—
Rothes - -	16 6 7	—	—	16 6 7	—	—	16 6 7	—	—	16 6 7 Handed over to the School Board of Rothes for purposes of Technical Education.	—
Total - -	642 8 9	42 12 5	0 5 11	599 16 4	—	—	600 2 3	429 1 1	70 11 3	49 6 7	—
Fife.											
County Council -	1,896 14 5	—	412 19 7	1,896 14 5	—	*1.001 7 1	*3,311 1 1	—	20 0 0 Edinburgh School of Rural Economy.	—	—
					Science and Art Grants 435 2 10 Evening Continuation School Grants - 93 5 0 Interest - - 34 15 5 *Sums handed over by Burghs:—* £ s. d. *Auchtermuchty* 12 0 0 *Kinghorn* - 22 15 1 *Lochgelly* - 20 0 0 *Cupar* - - 20 0 0 *Cowdenbeath* - 20 0 0 *Anstruther* - 5 0 0 *Crail* - - 5 0 0 *Markinch* - 14 19 9 *Kilrenny* - 8 0 0 *Pittenweem* - 5 0 0 *Kirkcaldy* - 50 0 0 *Falkland* - 4 4 0 *Newburgh* - 8 0 0 *Inverkeithing* 10 0 0 *Leven* - - 30 0 0 *Ladybank* - 10 3 0 *Burntisland* - 15 0 0 *St. Andrews* - 40 0 0 *Buckhaven* - 15 0 0 *Leslie* - - 10 0 0 *Anstruther* - 2 2 0 *Newport* - - 25 0 0 *Dysart* - - 35 0 0 *Elie* - - 10 10 0 *Earlsferry* - 10 10 0 *Tayport* - - 30 0 0 1,001 7 1							
Burghs:											
Anstruther Easter	13 9 10	8 9 10	—	5 0 0	—	—	5 0 0	—	—	—	—
Anstruther Wester	6 1 11	3 19 11	—	2 2 0	—	—	2 2 0	—	—	—	—
Auchtermuchty -	6 17 7	—	—	6 17 7	5 2 5	—	12 0 0	—	—	—	—
Burntisland -	72 7 3	42 7 3	—	30 0 0	—	—	30 0 0	—	—	—	—
Crail - -	13 12 9	8 12 9	—	5 0 0	—	—	5 0 0	—	—	—	—
Culross - -	4 9 1	4 9 1	—	—	—	—	—	—	—	—	—
Cupar - - -	62 7 0	42 7 0	—	20 0 0	—	—	20 0 0	—	—	—	—
Dunfermline -	222 13 4	74 4 6	—	148 8 10	—	—	148 8 10	—	—	—	—

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	8 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	16 6 7	—	—	
—	20 17 5	30 0 0	—	—	0 5 11	—	600 2 3	—	—	
262 10 11 Classes at:— Auchterderran, Ballingry, Burntisland, Ceres, Charlestown, Balgonie, Cowdenbeath, Dysart, Elie, Gateside, Inverkeithing, Kelty, Largoward, Lassodie, Leven, Lochgelly, Newburgh, Newport, Strathmiglo, Cupar, Abbotshall, Dunnikier.	980 1 6 Classes at:— Auchtermuchty, Auchterderran, Burntisland, Cowdenbeath, Collessie, Crossroads, Cupar, Dysart, Fruchie, Kirkcaldy, Kinghorn, Ladybank, Leslie, Leven, Markinch, St. Andrews, Tayport, West Wemyss.	689 11 7 Cookery £ s. d. and Laundry 342 1 7 Dairying 208 0 6 Horticulture - 98 8 0 Home Nursing 38 17 9 Veterinary Lectures 2 3 9 — 689 11 7	185 14 4 Classes at:— Kirkcaldy, Cupar, St. Andrews and Dunfermline.	126 0 6 Farmers' £ s. d. Short Course, seven at 3*l.* - 21 0 0 Teachers' Travelling - 52 0 0 Student at Technical Classes 53 0 6 — 126 0 6	325 13 1 Secretarial 172 9 2 County General Expenses 70 0 0 Printing 63 3 11 Hiring 20 0 0 — 325 13 1	146 9 0 Apparatus £ s. d. 53 2 4 Experimental Potato Plots 93 6 8 — 146 9 0	2,736 0 11	575 0 2	—	*The sums printed in italics in Columns 16 and 4 were handed over to the County Council by other Local Authorities. They have not been included in the totals for the County of Columns 4, 5, 16 and 17, as they are accounted for in Column 2 (under the name of the contributing authority) and in the expenditure columns under the County Council.
—	—	—	—	—	—	*5 0 0	*5 0 0	—	—	
—	—	—	—	—	—	*2 2 0	*2 2 0	—	—	
—	—	—	—	—	—	*12 0 0	*12 0 0	—	—	
15 0 0 Burntisland Burgh Public Evening School.	—	—	—	—	—	*15 0 0	†30 0 0	—	—	†15*l.* of this sum is not included in the total of column.
—	—	—	—	—	—	*5 0 0	*5 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	*20 0 0	*20 0 0	—	—	
—	148 8 10 Paid over to the School Board of the Burgh in aid of the classes carried on in the Lauder Technical School.	—	—	—	—	—	148 8 10	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been Amount Expended on: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Fife—*cont.*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Burghs—cont.											
Dysart	140 6 5	105 6 5	—	35 0 0	—	—	35 0 0	—	—	—	—
Earlsferry	6 10 5	—	—	6 10 5	3 19 7	—	10 10 0	—	—	—	—
Falkland	7 10 9	3 6 9	—	4 4 0	—	—	4 4 0	—	—	—	—
Inverkeithing	55 5 3	45 5 3	—	10 0 0	—	—	10 0 0	—	—	—	—
Kilrenny	13 2 10	5 2 10	—	8 0 0	—	—	8 0 0	—	—	—	—
Kinghorn	22 15 1	—	—	22 15 1	—	—	22 15 1	—	—	—	—
Kirkcaldy	353 19 6	303 19 6	—	50 0 0	—	—	50 0 0	—	—	—	—
Newburgh	12 4 2	4 4 2	—	8 0 0	—	—	8 0 0	—	—	—	—
Pittenweem	15 4 10	10 4 10	—	5 0 0	—	—	5 0 0	—	—	—	—
St. Andrews	134 2 10	94 2 10	—	40 0 0	—	—	40 0 0	—	—	—	—
Police Burghs:											
Buckhaven, Methil and Innerleven.	47 5 1	32 5 1	—	15 0 0	—	—	15 0 0	—	—	—	—
Cowdenbeath	33 14 0	13 14 0	—	20 0 0	—	—	20 0 0	—	—	—	—
Elie	18 1 8	7 11 8	—	10 10 0	—	—	10 10 0	—	—	—	—
Ladybank	10 3 0	—	—	10 3 0	—	—	10 3 0	—	—	—	—
Leslie	15 15 11	5 15 11	—	10 0 0	—	—	10 0 0	—	—	—	—
Leven	48 12 5	18 12 5	—	30 0 0	—	—	30 0 0	—	—	—	—
Lochgelly	24 1 8	4 1 8	—	20 0 0	—	—	20 0 0	—	—	—	—
Markinch	15 0 4	—	—	15 0 4	—	—	15 0 4	—	—	—	—
Newport	58 14 7	18 1 4	—	40 13 3	—	—	40 13 3	—	—	—	—
Tayport	32 9 1	2 9 1	—	30 0 0	—	—	30 0 0	—	—	—	—
Total	3,363 13 0	858 14 1	412 19 7	2,504 18 11	9 2 0	563 3 3	3,490 3 9	—	20 0 0	—	—
Forfar:											
County Council	1,356 15 5	908 9 3	NOTE.—The Balance of 484*l.* 4*s.* 10*d.* shown in the previous Return has been used for purposes other than Technical Education.	448 6 2	—	18 4 8 Bank Interest.	466 10 10	—	—	—	—

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	*35 0 0	*35 0 0	—	—	* The sums printed in italics in Columns 16 and 4 were handed over to the County Council by other Local Authorities. They have not been included in the totals for the County of Columns 4, 5, 16 and 17, as they are accounted for in Column 2 (under the name of the contributing authority) and in the expenditure columns under the County Council.
—	—	—	—	—	—	*10 10 0	*10 10 0	—	—	
—	—	—	—	—	—	*4 4 0	*4 4 0	—	—	
—	—	—	—	—	—	*10 0 0	*10 0 0	—	—	
—	—	—	—	—	—	*8 0 0	*8 0 0	—	—	
—	—	—	—	—	—	*22 15 1	*22 15 1	—	—	
—	—	—	—	—	—	*50 0 0	*50 0 0	—	—	
—	—	—	—	—	—	*8 0 0	*8 0 0	—	—	
—	—	—	—	—	—	*5 0 0	*5 0 0	—	—	
—	—	—	—	—	—	*40 0 0	*40 0 0	—	—	
—	—	—	—	—	—	*15 0 0	*15 0 0	—	—	
—	—	—	—	—	—	*20 0 0	*20 0 0	—	—	
—	—	—	—	—	—	*10 10 0	*10 10 0	—	—	
—	—	—	—	—	—	*10 3 0	*10 3 0	—	—	
—	—	—	—	—	—	*10 0 0	*10 0 0	—	—	
—	—	—	—	—	—	*30 0 0	*30 0 0	—	—	
—	—	—	—	—	—	*20 0 0	*20 0 0	—	—	
—	—	—	—	—	0 0 7	*14 19 9	15 0 4†	—	—	† 14*l.* 19*s.* 9*d.* not included in the totals.
—	—	—	—	15 13 3 Lads resident in Newport and attending Classes at the Technical Institute, Dundee, were selected as Bursars, and their class fees and fares to Dundee were paid by the Commissioners, as in previous years.	—	*25 0 0	40 13 3‡	—	—	‡ 25*l.* not included in the totals.
—	—	—	—	—	—	*30 0 0	*30 0 0	—	—	
277 10 11	1,128 10 4	689 11 7	185 14 4	141 13 9	325 13 8	146 9 0	2,915 3 7	575 0 2	—	
—	—	457 5 2 Cookery, 145*l.* 6*s.* 3*d.*; Dairy, 150*l.* 12*s.*; Dressmaking, 60*l.* 17*s.* 6*d.*; Veterinary Lectures, 55*l.* 5*s.*; Ambulance Classes, 45*l.* 4*s.* 5*d.* — 457*l.* 5*s.* 2*d.*	—	9 5 8 Bursaries.	—	—	466 10 10	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been Amount Expended on: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Forfar—*cont.*											
Burghs:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Arbroath	242 6 8	—	2 12 0	242 6 8	56 13 7	—	301 12 3	—	—	—	—
Brechin	90 6 3	30 0 0	—	60 6 3	—	—	60 6 3	—	—	—	—
Dundee	2,146 3 2	408 11 5	124 7 10	1,737 11 9	—	15 16 10 Interest received.	1,877 16 5	—	775 0 0 £ Technical Institute, Dundee 550 University College, Dundee 50 Textile School, Dundee 150 Navigation School, Dundee 25 £775	—	—
Forfar	108 17 10	78 17 10	30 0 0	30 0 0	—	—	60 0 0	—	—	—	—
Montrose	157 5 11	157 5 11	—	—	—	—	—	—	—	—	—
Police Burghs:											
Broughty Ferry	153 2 11	94 19 7	—	58 3 4	—	—	58 3 4	—	—	—	—
Carnoustie	60 19 4	60 19 4	—	—	—	—	—	—	—	—	—
Kirriemuir	37 7 4	37 7 4	—	—	—	—	—	—	—	—	—
Monifieth	24 3 6	24 3 6	—	—	—	—	—	—	—	—	—
Total	4,377 8 4	1,800 14 2	156 19 10	2,576 14 2	56 13 7	34 1 6	2,824 9 1	—	775 0 0	—	—

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nd applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	200 0 0 Towards Technical Classes for Artizans under management of School Board.	—	—	—	—	—	200 0 0	101 12 3	—	
—	16 6 3	34 0 0	—	—	—	10 0 0 Voted to Public Library Committee to purchase Books on Technical Subjects.	60 6 3	—	—	
Drawing - - 10 6 3 Mechanics - - 3 0 0 Mathematics - - 3 0 0 £16 6 3		Weaving - £25 Cookery - - 3 Laundry - - 3 Dressmaking - 3 34								
430 0 0	405 0 0	65 0 0	—	—	16 17 7	185 18 10	1,877 16 5	—	—	
Dundee School Board, for Manual Training and Cookery Classes.	St. Salvador Art School, Dundee £15 Lochee Science and Art Classes 25 High School, Dundee, to aid in promoting higher Scientific Studies at Evening Classes - 15 Young Men's Christian Association, Dundee, to improve the equipment of the Science School - - 350 £405	Young Women's Christian Association, Dundee, Domestic Economy Classes - £15 St. John's Ambulance Association (Dundee Centre) - 25 National Registration of Plumbers, Dundee Class - 15 Young Women's Christian Association, Lochee Domestic Economy Classes - - 10 £65		Allowance to Chamberlain - - £15 15 0 Postage and Receipt Stamps - - - 1 2 7 £16 17 7		Free Library Committee, Dundee:— £ s. d. (1.) To aid in obtaining from South Kensington Museum a Technical Loan Collection for Dundee - - 40 0 0 (2.) To assist the Committee in founding a Museum for Technical Instruction - 145 18 10 £185 18 10				
—	—	—	—	—	—	21 10 0	21 10 0	38 10 0	—	
						£ s. d. Amateur Horticultural Exhibition (2 years) 4 0 0 Instruction of Blind (2 years) 17 10 0 £21 10 0				
—	—	—	—	—	—	—	—	—	—	
—	29 4 0 Art Classes in Grove Academy Public School, Broughty Ferry.	25 7 7 £ s. d. Dressmaking Classes 12 10 0 Lectures on Horticulture 12 17 7 £25 7 7	—	—	3 11 9	—	58 3 4	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
430 0 0	650 10 3	581 12 9	—	9 5 8	20 9 4	217 8 10	2,684 6 10	140 2 3	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898-99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898-99.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education.	From other sources, such as Bank Interest, Sums handed over by other Local Authorities, &c.	Total of Columns 1, 2, 3, and 4.	Manner in which Funds have been: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*)	Amount Expended on: Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.).	Day Schools. Aided under the Code.	Day Schools. Higher Class Schools.
			1.	2.	3.	4.	5.	6.	7.	8.	9.
Haddington.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Council -	636 17 6 (Less 41*l.* 12*s.* handed over to the Midlothian County Council and the Burghs of Haddington, Dunbar, and North Berwick, in respect of alterations in boundaries.)	—	462 10 11	636 17 6	—	12 19 1 Bank Interest.	1,112 7 6	—	—	—	—
Burghs:											
Dunbar - - -	58 17 5 (Including 2*l.* 11*s.* 7*d.* handed over by Haddington County Council in respect of alteration of boundaries.)	58 17 5	—	—	—	—	—	—	—	—	—
Haddington -	51 3 7 (Including 4*l.* 7*s.* handed over by Haddington County Council in respect of alteration of boundaries.)	51 3 7	—	—	—	—	—	—	—	—	—
North Berwick -	72 9 9 (Including 30*l.* 1*s.* handed over by Haddington County Council in respect of alteration in boundaries.)	—	—	72 9 9	—	—	72 9 9	42 8 9	—	—	—
Police Burghs:											
Cockenzie - -	9 12 10	9 12 10	—	—	—	—	—	—	—	—	—
East Linton -	8 5 0	8 5 0	5 16 7	—	—	—	5 16 7	—	—	—	—
Prestonpans - -	11 18 3	11 18 3	—	—	—	—	—	—	—	—	—
Tranent - -	14 11 8	14 11 8	—	—	—	—	—	—	—	—	—
Total - -	863 16 0	154 8 9	468 7 6	709 7 3	—	12 19 1	1,190 13 10	42 8 9	—	—	—
Inverness.											
County Council -	831 15 1	—	—	831 15 1	—	—	831 15 1	831 15 1	—	—	—
Burgh:											
Inverness - -	300 9 3	50 9 3	—	250 0 0	—	—	250 0 0	—	—	—	—
Police Burghs:											
Fort William -	32 16 8	20 16 8	—	12 0 0	—	—	12 0 0	—	—	—	—
Kingussie - -	13 10 3	13 10 3	—	—	—	—	—	—	—	—	—
Total - -	1,178 11 3	84 16 2	—	1,093 15 1	—	—	1,093 15 1	831 15 1	—	—	—

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
67 10 0 Saltoun, Morham, Yester, East Linton, Longniddry, Westbarns, Humbie, Pencaitland, and Cross Roads Schools—9 at 7*l.* 10*s.* each.	—	220 4 5 Agricultural Lectures and Experiments.	—	5 18 0 Travelling Expenses of Teacher attending Science Classes in Edinburgh.	22 0 7	—	315 13 0	796 14 6	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	42 8 9	30 1 0 (This sum will be handed over to the Secondary Education Committee.)	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	5 16 7	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
67 10 0	—	220 4 5	—	5 18 0	22 0 7	—	358 1 9	832 12 1	—	
—	—	—	—	—	—	—	831 15 1	—	—	
—	200 0 0 Inverness Burgh Technical and Art School.	—	—	50 0 0 Paid to Burgh School Board to be expended in small Bursaries to Pupils attending Secondary Department of High School.	—	—	250 0 0	—	—	
—	—	12 0 0 For Cookery (Fort William Public School).	—	—	—	—	12 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	200 0 0	12 0 0	—	50 0 0	—	—	1,093 15 1	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898-99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898-99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended on: Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Kincardine.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Council	563 15 9	—	—	563 15 9	—	—	563 15 9	563 15 9	—	—	—
Burgh:											
Inverbervie	10 11 2	10 11 2	—	—	—	—	—	—	—	—	—
Police Burghs:											
Banchory	23 5 4	23 5 4	—	—	—	—	—	—	—	—	—
Laurencekirk	17 3 0	17 3 0	—	—	—	—	—	—	—	—	—
Stonehaven	48 7 10	48 7 10	—	—	—	—	—	—	—	—	—
Total	663 3 1	99 7 4	—	563 15 9	—	—	563 15 9	563 15 9	—	—	—
Kinross.											
County Council	143 19 4	143 19 4	—	—	—	—	—	—	—	—	—
Police Burgh:											
Kinross	18 13 0	18 13 0	—	—	—	—	—	—	—	—	—
Total	162 12 4	162 12 4	—	—	—	—	—	—	—	—	—
Kirkcudbright.											
County Council	760 19 4	—	596 3 3	760 10 4	—	—	1,357 2 7	270 0 0	150 0 0 West of Scotland Agricultural College.	—	—
Burghs:											
Kirkcudbright	25 18 7	—	—	25 18 7	—	—	25 18 7	25 18 7	—	—	—
New Galloway	3 9 6	3 9 6	—	—	—	—	—	—	—	—	—
Police Burghs:											
Castle Douglas	44 2 6	—	—	44 2 6	—	—	44 2 6	44 2 6	—	—	—
Dalbeattie	24 19 7	24 19 7	—	—	—	—	—	—	—	—	—
Gatehouse	9 2 10	9 2 10	—	—	—	—	—	—	—	—	—
Maxwelltown	56 14 10	36 14 10	—	20 0 0	—	—	20 0 0	10 0 0	—	—	—
Total	925 7 2	74 6 9	596 3 3	851 0 5	—	—	1,447 3 8	350 1 1	150 0 0	—	—

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ıd applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

pended for Purposes of Technical Education.										
chnical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	—	563 15 9	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	563 15 9	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	15 0 0 Payments to students attending special courses for Farmers at West of Scotland Agricultural College.	40 9 8	—	475 9 8	881 12 11	—	
—	—	—	—	—	—	—	25 18 7	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	44 2 6	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	10 0 0 Towards Free Scholarships for Pupils from the Maxwelltown district at the Dumfries School of Art.	—	—	20 0 0	—	—	
—	—	—	—	25 0 0	40 9 8	—	565 10 9	881 12 11	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have be — Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended — Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lanark.											
County Council -	4,248 7 8 (Less 3*l.* 12*s.* 9*d.* paid over to County Council of Dumfriesshire in respect of portions of the parishes of Moffat and Kirkpatrick-Juxta transferred from Lanarkshire to Dumfriesshire.)	—	8,779 3 0 (The balance was understated in previous returns by 26*l.* 11*s.* 10*d.*)	4,248 7 8	—	*957 15 9 Interest, 349*l.* 19*s.* 7*d.* *Quotas of Residue Grant handed over by the following Burghs:—* £ s. d. *Airdrie* - 150 10 8* *Biggar* - 15 4 9* *Biggar* (*previous year's*) - 12 5 4* *Lanark* - 37 5 8* *Motherwell* 257 4 10* *Wishaw* - 135 4 11* £507 16 2	*13,985 6 5	—	890 10 5 West of Scotland Agricultural College - 450 0 0; Technical College, Glasgow 173 10 0; Technical School and Mining College, Coatbridge 267 0 5; £890 10 5	1,200 17 2 Airdrie High School 100 0 0; Biggar Public School 55 0 2; Carluke, Market Place - 60 0 0; Coatbridge, Gartsherrie Academy 47 5 0; Coatbridge High School 62 0 0; Coatbridge, St. Augustines 36 0 0; Lanark Grammar School 411 17 0; Larkhall Academy - 32 0 0; Motherwell, Dalziel High School 260 0 0; Strathaven, Crosshill School 30 5 0; Uddingston Grammar School 95 0 0; Lenzie Academy 11 10 0; £1,200 17 2	117 14 6 Allan Glen's, Glasgow 60 0 0; Hamilton Academy 57 14 0; £117 14 0
Burghs:											
Airdrie - -	150 10 8	—	—	150 10 8	—	—	150 10 8	—	—	—	—
Coatbridge - -	412 5 5	—	247 16 3	412 5 5	—	—	660 1 8	—	—	358 6 3 Paid to— £ s. Old Monkland School Board - - 222 6; Gartsherrie Academy 80 10; St. Augustine's R.C. School - - 15 10; £358 6	—
Glasgow - -	12,127 14 0	—	—	12,127 14 0	—	—	12,127 14 0	—	8,750 0 0	—	—

The Glasgow and West of Scotland Technical College, towards current expenses 4,500*l.*; towards New Building Fund, 1,500*l.*; the Glasgow School of Art, towards current expenses, 900*l.*; towards New Building Fund, 600*l.*; the Incorporated Weaving, Dyeing, and Printing College of Glasgow, 750*l.*; the Glasgow Athenæum, Limited (Science and Art Department), 300*l.*; the New Agricultural College for the South West of Scotland, 200*l.*

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d applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

›onded for Purposes of Technical Education.										
hnical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening ›ntinuation hools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
403 12 0	1,131 3 9	243 9 1	—	792 6 7	128 7 3	909 1 3	5,817 2 0	8,168 4 5	—	*The sums printed in *italics* in columns 16 and 4 were handed over to the County Council by other Local Authorities. They have not been included in the totals for the whole County of columns 4, 5, 16 and 17, as they are accounted for in column 2 (under the name of the contributing authority) and in the expenditure columns under the County Council.
cludes fixed Grants to Evening chools and ›cial Grants r Cookery, undrywork, resscutting, l Shorthand, ›ere courses instruction ›e given by the Local ›ool Boards.	£ s. d. Airdrie High School 91 1 4 Bellshill Academy 66 15 9 Bellshill Public School 67 18 9 Carluke Market Place - 29 8 7 Clarkston Public 3 10 0 Drumbreek Public School 7 0 0 Hamilton Academy 365 17 11 Motherwell Dalziel High Schl. 136 13 8 Larkhall Academy 38 5 11 Lesmahagow Senior School 12 10 0 Newmains Coltness Iron Co's. School 23 2 0 Strathaven Crosshill School 18 10 0 Wishaw Academy 270 9 10 £1,131 3 9	£ s. d. Bakery Classes (from last Session) 0 9 0 Cookery and Laundry 30 9 2 Dairying 116 4 9 Mine-surveying - 33 17 9 Poultry-keeping - 9 7 8 Science Elementary - 12 12 1 Shorthand 16 2 0 Sick Nursing 24 6 8 £243 9 1		£ s. d. Fees and railway fares to Students at the various Centres of Technical Instruction throughout the County - 688 6 7 Bursaries in Dairying 55 0 0 Visit of inspection of Mining Students 49 0 0 £792 6 7		Salaries of Director, Lecturers, and Assistants, whose work falls under heads 8, 9, 10, 11, 12, - Less proportion of Grants received - - Expenditure on chemicals and apparatus at centres where County Lecturer conducts Classes - - Grant to Airdrie Museum - - - Shorthand inspection -		£ s. d. 778 2 2 148 7 3 629 14 11 214 6 4 60 0 0 5 0 0 £909 1 3		
ne of hool Am't. ard.										
›n- £ s. ale - 3 0 ›ntyre 13 2 thwell 29 6 ›lder - 3 0 ›lder-›ead - 6 0 ›luke - 18 3 ›nbus-›ng - 10 13 ›n-›ath - 15 0 ›rk-›on - 33 0 ›serf - 10 4 ›glas 11 0 ›aford 5 9 ›milton ›arish 18 14 ›k-›all - 28 1 ›ark (Ld.) 6 0 ›ma-›arow 33 8 ›rt-›ills - 3 0 ›v ›onk-›nd - 31 0 ›Monk-›nd - 27 15 ›ttles-›on - 11 6 ›ttles-›on and ›pring-›urn - 7 14 ›tts - 15 0 ›ton - 3 0 ›ness ›n Co's ›ool - 4 17 ›irie ›urgh 50 0 ›nilton ›argh 6 0 £403 12										
—	—	—	—	—	—	*150 10 8	*150 10 8	—	—	
—	—	—	—	—	—	—	358 6 3	301 15 5	—	
—	—	—	—	—	—	3,377 14 0 The Mitchell Library - 3,000 0 0 The Stirling Library - 377 14 0 £3,377 14 0	19,127 14 0	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been — Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended on — Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c. 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lanark—*cont.*											
Burghs—cont.											
Hamilton	336 12 5	—	—	336 12 5	—	—	336 12 5	—	—	—	—
Lanark	46 11 3	—	37 5 8	46 11 3	—	—	83 16 11	—	—	—	—
Rutherglen	151 8 1	151 8 1	—	—	—	—	—	—	—	—	—
Police Burghs:											
Biggar	15 4 9	—	12 5 4	15 4 9	—	—	27 10 1	—	—	—	—
Govan	853 13 11	653 13 11	—	200 0 0	—	—	200 0 0	200 0 0 (Entrusted to the Govan Committee.)	—	—	—
Kinning Park	166 6 3	166 6 3	—	—	—	—	—	—	—	—	—
Motherwell	257 4 10	—	—	257 4 10	—	—	257 4 10	—	—	—	—
Partick	652 17 5	452 17 5	—	200 0 0	—	—	200 0 0	200 0 0 (Entrusted to the Govan Committee.)	—	—	—
Wishaw	135 4 11	—	—	135 4 11	—	—	135 4 11	—	—	—	—
Total	19,554 1 7	1,424 5 8	9,076 10 3	18,129 15 11	—	349 19 7	27,556 5 9	400 0 0	9,640 10 5	1,569 3 5	117 14 6
Linlithgow.											
County Council	758 1 7	—	625 0 8	758 1 7	—	—	1,383 2 3	1,383 2 3	—	—	—
Burghs:											
Linlithgow	41 15 9	—	—	41 15 9	—	—	41 15 9	41 15 9	—	—	—
Queensferry	28 18 2	28 18 2	—	—	—	—	—	—	—	—	—
Police Burghs:											
Armadale	16 12 1	16 12 1	—	—	—	—	—	—	—	—	—
Bathgate	42 2 0	—	—	42 2 0	—	—	42 2 0	42 2 0	—	—	—
Bo'ness.	93 0 8	—	—	93 0 8	—	—	93 0 8	93 0 8	—	—	—
Whitburn	6 19 5	3 16 5	—	3 3 0	—	—	3 3 0	3 3 0	—	—	—
Total	987 9 8	49 6 8	625 0 8	938 3 0	—	—	1,563 3 8	1,563 3 8	—	—	—

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applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

ıded for Purposes of Technical Education.										
ical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
ıder the vening tinuation ools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	336 12 5 Technical Classes in Hamilton Academy.	—	—	—	—	—	336 12 5	—	—	*The sums printed in *Italics* in columns 16 and 4 were handed over to the County Council by other Local Authorities. They have not been included in the totals for the whole County of columns 4, 5, 16, and 17 as they are accounted for in column 2 (under the name of the contributing authority) and in the expenditure columns under the County Council.
—	—	—	—	—	—	*87 5 8*	*87 5 8*	46 11 3	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	*27 10 1*	*27 10 1*	—	—	
—	—	—	—	—	—	—	200 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	*257 4 10*	*257 4 10*	—	—	
—	—	—	—	—	—	—	200 0 0	—	—	
—	—	—	—	—	—	*135 4 11*	*135 4 11*	—	—	
03 12 0	1,467 16 2	243 9 1	—	792 6 7	128 7 3	4,286 15 3	19,039 14 8	8,516 11 1	—	
—	—	—	—	—	—	—	1,383 2 3	—	—	
—	—	—	—	—	—	—	41 15 9	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	42 2 0	—	—	
—	—	—	—	—	—	—	93 0 8	—	—	
—	—	—	—	—	—	—	3 3 0	—	—	
—	—	—	—	—	—	—	1,563 3 8	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education.					Manner in which Funds have been			
			Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amounts Expended on		
									Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Nairn.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£. s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Council	98 0 10	—	44 18 8	98 0 10	—	—	142 19 6	—	—	—	45 0 0 Rose's Academical Institution, Nairn.
Burgh:											
Nairn	44 0 1	—	—	44 0 1	—	—	44 0 1	—	—	—	44 0 1 For instruction in Drawing, Shorthand, Typewriting, Commercial Arithmetic, and Book-keeping in Rose's Academical Institution, Nairn.
Total	142 0 11	—	44 18 8	142 0 11	—	—	186 19 7	—	—	—	89 0 1
Orkney.											
County Council	155 3 4	155 3 4	—	—	—	—	—	—	—	—	—
Burgh:											
Kirkwall	37 15 5	37 15 5	—	—	—	—	—	—	—	—	—
Police Burgh:											
Stromness	12 17 7	12 17 7	—	—	—	—	—	—	—	—	—
Total	205 16 4	205 16 4	—	—	—	—	—	—	—	—	—
Peebles.											
County Council	284 19 4	—	31 7 11	284 19 4	—	6 3 0 Bank Interest.	322 10 3	—	—	—	240 0 0 Voted to Managers of Peebles Burgh and County High School and Art Class No. 7836 in respect of Technical Instruction in Science and Art subjects, Modern Languages, Bookkeeping and Shorthand.
Burgh:											
Peebles	69 7 5	33 7 5	—	36 0 0	—	—	36 0 0	—	—	—	—
Police Burgh:											
Innerleithen	29 13 8	6 13 8	—	23 0 0	—	—	23 0 0	—	—	—	—
Total	384 0 5	40 1 1	31 7 11	343 19 4	—	6 3 0	381 10 3	—	—	—	240 0 0

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l applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

ended for Purposes of Technical Education.										
nical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening ntinuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	50 11 2	—	—	—	—	93 11 2	47 8 4	—	
	Ardclach School Board, £ s. d. Cookery - - 12 10 0 Cawdor School Board, Cookery - - - 12 10 0 Dairy Classes - - 25 11 2 £50 11 2									
—	—	—	—	—	—	—	44 0 1	—	—	
—	—	50 11 2	—	—	—	—	139 11 3	47 8 4	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	7 0 0 Dressmaking class at Eddleston.	—	—	8 13 9	15 0 0 West Linton School Board to defray the expenses of the Teacher obtaining instruction in Manual Training on the Sloyd system.	270 13 9	51 16 6	—	
36 0 0 Peebles Evening ntinuation School.	—	—	—	—	—	—	36 0 0	—	—	
23 0 0 nerleithen Evening ntinuation School.	—	—	—	—	—	—	23 0 0	—	—	
59 0 0	—	7 0 0	—	—	8 13 9	15 0 0	329 13 9	51 16 6	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amounts Expended on Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Perth. County Council -	2,201 1 6	—	210 6 0	2,201 1 6	—	—	2,411 7 6	—	60 0 0 West of Scotland Agricultural College.	—	—
Burgh:											
Perth - -	457 2 9	427 2 9	—	30 0 0	—	—	30 0 0	—	—	—	—
Police Burghs:											
Aberfeldy - -	21 7 0	—	—	21 7 0	—	—	21 7 0	—	—	—	—
Abernethy - -	4 11 0	4 11 0	—	—	—	—	—	—	—	—	—
Alyth - -	22 11 6	—	—	22 11 6	—	—	22 11 6	—	—	—	—
Auchterarder -	22 8 8	—	—	22 8 8	—	—	22 8 0	—	—	—	—
Blairgowrie - -	41 1 1	—	—	41 1 1	—	—	41 1 1	—	—	—	—

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.									Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Technical Instruction in—										
Day Schools.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.		
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d. *865 0 0 Auchtergaven - £ 25 Dunbarney 20 Dron - 10 Errol - 45 Inchture - 30 Kilspindie 10 Kinclaven - 10 Kinnaird - 10 Longforgan 15 Methven - 20 Scone - 12 Stanley - 20 Caputh - 20 Cargill - 20 Clunie - 10 Collace - 10 St. Martin's 20 Persie - 20 Rattray - 25 Amulree - 8 Blair Atholl 40 Dull - - 30 Dunkeld - 30 Kenmore - 30 Fortingall - 15 Kinloch Rannoch - 12 Little Dunkeld - 30 Logierait - 25 Murthly - 10 Moulin - 40 Tenandry - 8 Weem - 10 Auchterarder - 50 Blackford - 30 Comrie - 20 Dunning - 25 Muthill - 25 Ardoch - 20 Balquhidder 20 Dunblane - 25 Gartmore - 10 £865	£ s. d. 216 0 0 £ †Alyth - 50 †Blairgowrie - - 110 Coupar Angus - 45 Crieff - 10 £215	£ s. d. 354 1 3 £ s. d. Aberdalgie - 6 0 0 Arngask, 1898–99 - 10 0 0 Arngask, 1899–1900 - 10 0 0 Abernyte - 10 0 0 Forgandenny 12 0 0 Forteviot - 15 0 0 Moneydie - 10 0 0 Perth (Landward) - 10 0 0 Redgorton - 15 0 0 Rhynd - 7 0 0 St. Madoes - 10 0 0 Tibbermore 20 0 0 Blairgowrie 10 1 3 Bendochy - 15 0 0 Kirkmichael 20 0 0 Fowlis Wester - - 12 0 0 Glendevon - 8 0 0 Logiealmond 20 0 0 Maderty - 12 0 0 Monzievaird 15 0 0 Muckhart - 10 0 0 Trinity Gask 10 0 0 Kilmadock - 25 0 0 Kincardine 13 0 0 Killin - 16 0 0 Port of Monteith - - 10 0 0 Trossachs - 8 0 0 Plumbing Classes in Perth - 10 0 0 £354 1 3	£ s. d. 250 0 0 Perth Academy, Saturday Classes for Teachers and others.	£ s. d. 137 9 10 Railway fares of Teachers attending special Saturday classes at Perth Academy - £ s. d. 124 4 10 Towards expenses of four Teachers attending Vacation Classes at St. Andrews and Edinburgh - 13 5 0 £137 9 10	£ s. d. —	£ s. d. 80 6 0 Expenses of Delegate at Poultry Conference at Reading - £ s. 10 6 Perthshire Society of Natural Science, towards maintenance of Museum 20 0 Sandeman Library, towards purchase of Technical Books - 50 0 £80 6	£ s. d. 1,961 17 1	£ s. d. 449 10 5	£ s. d. —	* The Grants under column 10 in some cases include allowances for special Classes in Cookery, Laundry, Poultry-keeping, Horticulture, Manual instruction, and Veterinary Science. † Blairgowrie School had Evening Continuation Classes in addition to Science and Art Classes. Alyth had special classes in Ambulance, Dressmaking, and Laundry.
—	—	10 0 0 National Federal Union of Bakers - - 5 National Society for Registration of Plumbers - 5 £10	—	—	—	20 0 0 Perthshire Society of Natural Science.	30 0 0	—	—	
21 7 0 Aberfeldy Public School.	—	—	—	—	—	—	21 7 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	22 11 6 Paid to Science and Art Committee for classes in Technical Subjects at Alyth Public School.	—	—	—	—	—	22 11 6	—	—	
22 8 8 Paid to the School Board of Auchterarder towards Technical Education in Evening Continuation Classes.	—	—	—	—	—	—	22 8 8	—	—	
14 1 1 Blairgowrie Public School Evening Continuation Classes in:— English. Arithmetic, Writing and Composition, Bookkeeping, Shorthand, Needlework, Cookery, Laundry work, French, Typewriting.	27 0 0 Blairgowrie Public School. Science and Art Classes in— I. Solid Geometry. II. Machine Construction. III. Building Construction. V. Mathematics. IX. Magnetism and Electricity. XXIII. Physiography, Freehand and Model Drawing, Shading from Casts, &c.	—	—	—	—	—	41 1 1	—	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have alloca ted

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education.					Manner in which Funds have been			
			Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended on		
									Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Perth—*cont.*											
Police Burghs—cont.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Callander - -	28 1 7	28 1 7	—	—	—	—	—	—	—	—	—
Coupar Angus -	20 10 6	—	—	20 10 6	—	—	20 10 6	—	—	—	—
Crieff - -	81 19 0	81 19 0	—	—	—	—	—	—	—	—	—
Doune - - -	9 10 6	—	—	9 10 6	—	—	9 10 6	9 10 6	—	—	—
Dunblane - -	34 8 7	14 8 7	—	20 0 0	—	—	20 0 0	—	—	—	—
Rattray - -	17 7 4	—	—	17 7 4	—	—	17 7 4	—	—	—	—
Total - -	2,962 1 0	556 2 11	210 6 0	2,405 18 1	—	—	2,616 4	9 10 6	60 0 0	—	—
Renfrew.											
County Council -	1,185 8 5	—	929 2 2	1,185 8 5	—	26 6 8 Bank Interest.	2,140 17 3	—	150 0 0 Grant to West of Scotland Agricultural College.	—	—

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nd applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

xpended for Purposes of Technical Education.										
echnical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	2
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	—	—	—	—	
10 5 3 Coupar Angus Public Evening Continuation School.	10 5 3 Classes of Science and Art in Coupar Angus Public School.	—	—	—	—	—	20 10 6	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	9 10 6	—	—	
20 0 0 Paid to School Board for classes in Dunblane Public School partly under the Evening School Code and partly under the Science and Art Directory.	—	—	—	—	—	—	20 0 0	—	—	
17 7 4 Evening Continuation Classes in Writing and Composition, Arithmetic, Botany, Sewing, Hygiene, Bookkeeping, Freehand Drawing, Practical Mathematics, and Vocal Music.	—	—	—	—	—	—	17 7 4	—	—	
970 9 4	274 16 9	364 1 3	250 0 0	137 9 10	—	100 6 0	2,166 13 8	449 10 5	—	
—	322 0 0 Capitation Grants to School Boards, &c. in respect of attendance of Scholars from County at Science and Art Classes, viz.:— Allan Glen's School Glasgow, for Session 1897–98 - £ 66 13 4; Greenock School Board for Greenock Academy - - 6 13 4; Port Glasgow School Board for Jean Street School - 4 13 4; Paisley School Board for Grammar School 68 0 0; Paisley School Board for Campbell School 6 0 0; Paisley School of Design - - 12 0 0; Paisley (Landward) School Board for Johnstone School 13 6 8; Allan Glen's School for Session 1898–99 68 0 0; West of Scotland Technical College, Glasgow - - 76 13 4 = £322 0 0	35 0 0 Grant in aid of Ambulance Classes at Bishopton - £ 10; Grant in aid of Ambulance Classes at Howwood - 10; Grant in aid of Cookery Class at Langbank - 5; Grant in aid of Sloyd Class at Kilmalcolm - - 10 = £35	—	185 18 6 Allowances to 80 Students attending Classes, viz.:— Class fees 66 10 9; Class fares 119 7 9 = £185 18 6	47 2 11 Printing, Stationery, and Advertising - £ 46 12 7; Gas and cleaning of room for Agricultural Lecture at Mearns - 0 5 3; Rent of Hall for Agricultural Lecture at Howwood 0 5 1 = £47 2 11	20 0 0 Glasgow and West of Scotland Technical College, Grant in respect of Scholars from county being allowed to compete for Bursaries and Scholarships for Session 1899–1900.	760 1 5	1,380 15 10	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocat

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have be: Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended: Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
Renfrew—*cont.*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Burghs:											
Greenock	994 18 11	899 11 5	—	95 7 6	—	—	95 7 6	—	—	—	—
Paisley	854 12 3	19 12 3	—	835 0 0	—	—	835 0 0	—	—	—	—
Port Glasgow	151 5 0	101 5 0	—	50 0 0	—	—	50 0 0	—	—	—	—
Renfrew	84 8 8	64 8 8	—	20 0 0	—	—	20 0 0	—	—	—	—
Police Burghs:											
Barrhead	72 1 10	72 1 10	—	—	—	—	—	—	—	—	—
Gourock	100 14 3	100 14 3	—	—	—	—	—	—	—	—	—
Johnstone	93 17 4	93 17 4	—	—	—	—	—	—	—	—	—
Pollokshaws	96 18 2	96 18 2	—	—	—	—	—	—	—	—	—
Total	3,634 4 10	1,448 8 11	929 2 2	2,185 15 11	—	26 6 8	3,141 4 9	—	150 0 0	—	—
Ross and Cromarty.											
County Council	669 15 5	—	15 4 6	669 15 5	—	—	684 19 11	669 15 5	—	—	—
Burghs:											
Cromarty	6 15 1	6 15 1	—	—	—	—	—	—	—	—	—
Dingwall	30 2 4	—	—	30 2 4	—	—	30 2 4	30 2 4	—	—	—
Fortrose	11 14 6	11 14 6	—	—	—	—	—	—	—	—	—
Tain	17 18 5	—	—	17 18 5	—	—	17 18 5	17 18 5	—	—	—
Police Burghs:											
Invergordon	10 0 11	10 0 11	—	—	—	—	—	—	—	—	—
Stornoway	44 8 8	34 8 8	—	10 0 0	—	—	10 0 0	10 0 0	—	—	—
Total	790 15	62 19 2	15 4 6	727 16 2	—	—	743 0 8	727 16 2	—	—	—

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nd applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

xpended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	95 7 6	—	—	95 7 6	—	—	
				One Scholarship of 30*l.* per annum (3 years), and Two Scholarships of 10*l.* each per annum (2 years) at Glasgow West of Scotland Technical College.						
				Two Grants of 15*l.* each per annum (1 year) at Greenock Navigation School.						
				Payment of Expenses of Certificated Teachers under Greenock School Board attending Technical Classes in Glasgow, 15*l.* 7*s.* 6*d.*						
—	800 0 0 To Paisley Technical College.	—	—	—	—	35 0 0	835 0 0	—	—	
						30*l.* to Miss Kibble's Reformatory Institution, Paisley, and 5*l.* to St. Joseph's Industrial School, Tranent.				
—	50 0 0	—	—	—	—	—	50 0 0	—	—	
	Paid to School Board for salaries of teachers of Science and Art Classes in Practical Plane and Solid Geometry, Machine Construction and Drawing, Building Construction, Naval Construction, Elementary Practical Mathematics, Applied Mechanics, and Steam.									
—	20 0 0 Science Classes of Blythswood Testimonial (Public) School Renfrew.	—	—	—	—	—	20 0 0	—	—	
									—	
—	—	—	—	—	—	—	—	—		
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	1,192 0 0	35 0 0	—	281 6 0	47 2 11	55 0 0	1,760 8 11	1,380 15 10	—	
—	—	—	—	—	—	—	669 15 5	15 4 6	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	30 2 4	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	17 18 5	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	10 0 0	—	—	
—	—	—	—	—	—	—	727 16 2	15 4 6	—	

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898-99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898-99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*) 6.	Amount Expended on Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Roxburgh.											
County Council -	825 13 3	—	—	825 13 3	—	—	825 13 3	825 13 3	—	—	—
Burghs:											
Hawick - -	196 7 5	196 7 5	—	—	—	—	—	—	—	—	—
Jedburgh - -	40 3 5	40 3 5	—	—	—	—	—	—	—	—	—
Police Burghs:											
Kelso - -	64 12 8	64 12 8	—	—	—	—	—	—	—	—	—
Melrose - -	36 2 9	21 2 9	—	15 0 0	—	—	15 0 0	—	—	—	—
Total - -	1,162 19 6	322 6 3	—	840 13 3	—	—	840 13 3	825 13 3	—	—	—
Selkirk.											
County Council -	154 12 8	71 12 8	34 19 11	83 0 0	—	—	117 19 11	—	—	—	—
Burghs:											
Galashiels - -	176 16 10	176 16 10	—	—	—	—	—	—	—	—	—
Selkirk - -	71 13 4	46 13 4	—	25 0 0	—	—	25 0 0	—	—	—	10 0 0 Selkirk High School.
Total - -	403 2 10	295 2 10	34 19 11	108 0 0	—	—	142 19 11	—	—	—	10 0 0
Stirling.											
County Council -	1,396 15 8	268 7 3	304 3 2 (The balance in hand was understated in previous returns by 1*l.*).	1,128 8 5	—	—	1,432 11 7	—	150 0 0 West of Scotland Agricultural College.	—	—

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nd applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

xpended for Purposes of Technical Education.										
echnical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	—	825 13 3	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
15 0 0 Melrose Public School.	—	—	—	—	—	—	15 0 0	—	—	
15 0 0	—	—	—	—	—	—	840 13 3	—	—	
—	—	—	—	30 0 0 3 Bursaries of 10*l.* per annum to enable children in remote districts to attend Higher Class Schools.	3 4 4	8 0 0 Prizes for Butter-making.	41 4 4	76 15 7	—	
—	—	—	—	—	—	—	—	—	—	
—	15 0 0 Classes in Elementary Hygiene, and Elementary Inorganic Chemistry in Knowe Park Public School, Selkirk.	—	—	—	—	—	25 0 0	—	—	
—	15 0 0	—	—	30 0 0	3 4 4	8 0 0	66 4 4	76 15 7	—	
—	505 10 7	151 0 6	—	79 0 0	—	—	885 11 1	547 0 6	—	

	£ s. d.
Denny and District Mining Class	5 0 0
Kilsyth Mining Class	10 0 0
Bonnybridge Art Classes	25 0 0
Airth Science Class	28 6 8
Carron Science and Art Class	85 10 4
Falkirk Science School	66 18 3
Redding Mining Class	40 0 0
Laurieston Technical Instruction	25 0 0
Blackbraes Mining Class	30 0 0
Slamannan Mining Class	52 8 2
Bothkennar for Mechanics	22 2 6
Bonnybridge Art Classes	75 0 0
Falkirk Agricultural Discussion Class	15 0 0
Camelon Mathematical Class	25 0 0
Miscellaneous	0 4 8
	£ 505 10 7

	£ s. d.
Kippen Ambulance Class	27 0 6
Gargunnock Ambulance Class	15 7 0
	£ 42 7 6
Cookery Classes:—	
Buchlyvie	12 16 5
Causewayhead	11 1 11
Bannockburn	16 2 11
East Plean	8 4 9
Cambusbarron	8 14 4
Baldernock	9 11 10
Fintry	11 8 7
Balfron	16 4 5
Milton of Campsie	11 3 3
Killearn	9 6 6
Printing, &c.	7 9 0
Miscellaneous	0 3 3
	£ 164 14 8
Less Entrance Fees to Cookery Classes	13 14 2
	£ 151 0 6

	£
2 pupils at Technical College, Glasgow, for Special Farmers' Class	15
Pupils attending Lennoxtown Science and Art Classes	64
	£ 79

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–99, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education. Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education. 1.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99. 2.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education. 3.	From other Sources, such as Bank Interest, Sums handed over by other Local Authorities, &c. 4.	Total of Columns 1, 2, 3, and 4. 5.	Manner in which Funds have been — Amount entrusted to the Secondary Education Committee for Administration and Distribution. *For details of the application of the sums entered in this column, see separate Return on page 42.)* 6.	Amount Expended on — Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.). 7.	Day Schools. Aided under the Code. 8.	Day Schools. Higher Class Schools. 9
Stirling—*cont.*											
Burghs:	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Falkirk - - -	197 17 9	197 17 9	—	—	—	—	—	—	—	—	—
Stirling - -	243 8 5	112 8 5	—	131 0 0	—	—	131 0 0	—	—	131 0 0	—
										High School of Stirling:— For Elementary Science - - £ 22 For carrying on of Manual Instruction under the School Board of the Burgh - - 109 £131	
Police Burghs:											
Bridge of Allan -	61 3 7	61 3 7	—	—	—	—	—	—	—	—	—
Denny and Dunipace.	29 9 4	—	72 5 9	29 9 4	—	—	101 15 1	—	—	—	—
Grangemouth -	126 7 11	126 7 11	—	—	—	—	—	—	—	—	—
Kilsyth - -	39 12 6	14 12 6	—	25 0 0	—	—	25 0 0	—	—	—	—
Total - -	2,094 15 2	780 17 5	376 8 11	1,313 17 9	—	—	1,690 6 8	—	150 0 0	131 0 0	—
Sutherland.											
County Council -	246 6 2	—	—	246 6 2	—	—	246 6 2	246 6 2	—	—	—
Burgh:											
Dornoch - -	7 14 7	2 14 7	—	5 0 0	—	—	5 0 0	—	—	5 0 0 Dornoch Public School.	—
Total - -	254 0 9	2 14 7	—	251 6	—	—	251 6 2	246 6 2	—	5 0 0	—
Wigtown.											
County Council -	526 6 1	—	616 10 7	526 6 1	—	31 8 10 Bank Interest.	1,174 5 6	—	100 0 0 Grant of 50*l.* per annum for two years 1898–99 and 1899–1900 to West of Scotland Agricultural College.	—	170 0 0 Stranraer High School, 85*l.*; and Ewart and Douglas High Schools at Newton Stewart, 85*l.*
Burghs:											
Stranraer - -	64 9 4	64 9 4	—	—	20 0 0	—	20 0 0	—	—	—	—
Whithorn - -	10 3 1	10 3 1	—	—	—	—	—	—	—	—	—
Wigtown - -	17 18 15	17 18 5	—	—	—	—	—	—	—	—	—
Police Burgh:											
Newton Stewart -	26 1 5	—	—	26 1 5	—	—	26 1 5	26 1 5	—	—	—
Total - -	644 18 4	92 10 10	616 10 7	552 7 6	20 0 0	31 8 10	1,220 6 11	26 1 5	100 0 0	—	170 0 0

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	131 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	40 10 0 Classes at Denny Public School in Drawing and the Principles of Mining.	—	—	—	These have not yet been dealt with.	—	40 10 0	61 5 1	—	
—	—	—	—	—	—	—	—	—	—	
—	25 0 0 Kilsyth Burgh Academy.	—	—	—	—	—	25 0 0	—	—	
—	571 0 7	151 0 6	—	79 0 0	—	—	1,082 1 1	608 5 7	—	
—	—	—	—	—	—	—	246 6 2	—	—	
—	—	—	—	—	—	—	5 0 0	—	—	
—	—	—	—	—	—	—	251 6 2	—	—	
39 18 0	—	—	—	95 0 0 Three Bursaries of 15*l.* and four of 10*l.*, tenable at Stranraer High School and Ewart and Douglas High Schools, Newton Stewart. Grant towards expense of one pupil attending Special Classes or Course of Lectures at West of Scotland Agricultural College, 10*l.*	11 19 11	—	416 17 11	757 7 7	—	
—	—	—	—	—	—	20 0 0 Scientific Apparatus and Chemicals.	20 0 0	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	26 1 5	—	—	
39 18 0	—	—	—	95 0 0	11 19 11	20 0 0	462 19 4	757 7 7	—	

Penninghame School Board :—
£ s.
Penninghame School - 14 18
Grange School - - 5 0
Whithorn School Board :—
Glasserton Road School 3 12
Sorbie School Board :—
Sorbie School - - 16 8
£39 18

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RETURN showing the extent to which, and the manner in which, Local Authorities in Scotland have allocated

NAME OF LOCAL AUTHORITY.	Total Residue Grant for 1898–9, under Section 2 (iii.) (b) of the Local Taxation (Customs and Excise) Act, 1890.	Amount of Residue Grant allocated to Relief of Rates.	Sums available for Purposes of Technical Education.					Manner in which Funds have been			
			Balance in Hand on 16th May 1899, of Grants previously received and allocated for Technical Education.	Amount allocated for Technical Education from the Residue Grant received in respect of the Year 1898–99.	Amount (if any) of the Grant under Section 2 (5) c of the Education and Local Taxation Account (Scotland) Act, 1892, allocated for Technical Education.	From other Sources, such as Bank, Interest, Sums handed over by other Local Authorities, &c.	Total of Columns 1, 2, 3, and 4.	Amount entrusted to the Secondary Education Committee for Administration and Distribution. (*For details of the application of the sums entered in this column, see separate Return on page 42.*)	Amount Expended on		
									Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.).	Day Schools.	
										Aided under the Code.	Higher Class Schools.
			1.	2.	3.	4.	5.	6.	7.	8.	9.
Zetland.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Council -	85 3 4	85 3 4	69 14 6	—	—	—	69 14 6	—	—	—	—
Police Burgh:											
Lerwick -	36 1 11	36 1 11	—	—	—	—	—	—	—	—	—
Total -	121 5 3	121 5 3	69 14 6	—	—	—	69 14 6	—	—	—	—
GRAND TOTAL -	71,192 2 9	17,359 6 3	16,985 6 4	53,832 16 6	585 15 7	1,123 2 9	72,527 1 2	13,937 4 11	13,661 1 8	2,020 10 0	666 14 7

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and applied Funds to the Purposes of Technical Education during the Year ended 15th May 1900—*cont.*

Expended for Purposes of Technical Education.										
Technical Instruction in—										
Evening Classes.		Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 10 *or* 11.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 16.	Balance in Hand on 15th May 1900.	Amount (if any) Expended on Technical Education during the Year out of the Local Rate under the Public Libraries Acts.	REMARKS.
Under the Evening Continuation Schools Code.	Under the Science and Art Directory.									
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
31 7 6	—	—	—	—	1 12 6	19 14 6 Instruction in Swimming.	2 14 6	17 0 0	—	
Grants to Evening Continuation Schools for instruction in Navigation :— £ s. d. Lerwick Central 3 10 0; Central 7 0 0; Sandwick 4 2 6; Foula 4 15 0; Quendale 4 5 0; Virkie 4 2 6; West Sandwick 3 12 6 — £31 7 6										
—	—	—	—	—	—	—	—	—	—	
31 7 6	—	—	—	—	1 12 6	19 14 6	52 14 6	17 0 0	—	
2,575 19 7	6,824 14 2	3,647 15 4	644 0 11	2,250 14 7	1,103 11 2	6,498 19 5	54,136 6 4	18,390 14 10	—	

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IV.—SUPPLEMENTARY RETURN showing the application of the Sums entered in Column 6 of the principal and other Local Authorities during the

COMMITTEE.	Balance available for Technical Education in Hands of Secondary Education Committee on 16th May, 1899.	Amount entrusted by Local Authorities to the Secondary Education Committee for Administration and Distribution during the Year.	Total of Columns 1 and 2.	Amount Expended on Technical: Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.).	Day Schools: Aided under the Code.	Day Schools: Higher Class Schools.	Evening Classes: Under the Evening Continuation Schools Code.	Evening Classes: Under the Science and Art Directory.
	1.	2.	3.	4.	5.	6.	7.	8.
Aberdeen (County).	£ s. d. 1,175 16 3	£ s. d. 2,343 14 8	£ s. d. 3,519 10 11	£ s. d. 200 0 0 Agricultural Department of Aberdeen University.	£ s. d. —	£ s. d. —	£ s. d. 680 19 7 Given in Grants, averaging about 10*l.*, to some 60 Local Technical Classes.	
Ayr - -	2,573 0 5	2,905 2 0 There is included in this sum 36*l.* 19*s.* 7*d.* for interest received on sums placed on Deposit Receipt.	5,478 2 5	550 0 0 West of Scotland Agricultural College.	—	51 15 0 £ s. Irvine Academy - 23 5 Beith (Spier's School) - 28 10 £51 15	£ s. d. 135 0 0 £ s. Dalmellington 17 0 Maybole - - 10 5 Crosshill - 4 15 Ochiltree - 7 10 Mauchline - 3 15 Auchinleck - 7 5 Newmilns - 7 10 Hurlford - - 21 0 Galston - 4 0 Crosshouse - 15 0 Dreghorn - 5 0 Irvine (Landward) - - 3 5 Kilwinning - 5 0 West Kilbride 6 15 Fairlie - - 3 5 Beith - 6 5 Catrine - - 7 10 £135 0	£ s. d. 962 18 7 £ s. d. Ayr - - 11 15 0 Ardrossan - 35 5 0 Beith - - 54 0 0 Cumnock - 21 15 0 Darvel - 1 10 0 Galston - 31 10 0 Kilbirnie - 16 15 0 Irvine - 5 5 0 Kilmarnock 69 15 0 Muirkirk - 28 5 0 New Cumnock - - 8 5 0 Newmilns - 35 0 0 Stevenston 28 15 0 West Kilbride - 12 5 0 Teachers' salaries (less Fees and Grants) - 602 18 7 £962 18 7
Banff - -	—	50 3 11	50 3 11	—	—	—	—	—
Berwick -	644 2 3 (Including Balance of Secondary Education Grant in hand.)	758 0 5	1,994 9 6 (Including 592*l.* 6*s.* 10*d.* received as Secondary Education Grant and Interest.)	900 3 0 Berwickshire High School.	100 0 0 Coldstream Public School, 60*l.*; Lauder Public School, 40*l.*	—	—	—
Caithness -	220 1 5	275 5 0	495 6 5	—	2 19 6 Grants for Drawing.	—	—	—

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RETURN, as entrusted to SECONDARY EDUCATION COMMITTEES for purposes of Technical Education by County Councils Year ended 15th May 1900.

Instruction in— Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 7 *or* 8.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 4 to 13.	Balance in Hand on 15th May 1900.	REMARKS.
9.	10.	11.	12.	13.	14.	15.	
£ s. d. 486 14 9 Laundry work, 53*l.* 7*s.* 1*d.* Dressmaking, 42*l.* 17*s.* Dairying, 108*l.* 6*s.* 5*d.* Cookery, 100*l.* 10*s.* 8*d.* Poultry keeping, 71*l.* 5*s.* 2*d.* Sick nursing, 110*l.* 8*s.* 5*d.*	£ s. d. 239 11 2 Chiefly Teachers' Drawing Classes (a proportion recoverable from Scotch Education Department).	£ s. d. 90 0 0 Agriculture, three at 15*l.* and three at 10*l.* Dairying, three at 5*l.*	£ s. d. 190 19 2	£ s. d. 123 10 0 Special Instructor and Examiner, 120*l.* Fees of pupils entering for London Chamber of Commerce Examination, 3*l.* 10*s.*	£ s. d. 2,011 14 8	£ s. d. 1,507 16 3	
114 13 7 Breadmaking - - - 13 10 0 Domestic Science Classes - - 37 1 0 Ayrshire Gardens - - 10 0 0 Surveying - - - - 28 16 2 Shoemaking - - - 25 6 5 £114 13 7	—	25 2 11 Travelling Expenses.	294 12 5	56 2 11 Cost of Apparatus, &c.	2,190 5 5	3 287 17 0	
—	—	—	—	—	—	50 3 11	
—	—	113 6 10 Travelling expenses of pupils attending Berwickshire High School.	21 8 8	—	1,134 18 6	859 11 0 (Including Balance of Secondary Education Grant in hand.)	The Grants in the hands of the Committee for purposes of Secondary and Technical Education are distributed under one scheme, and it is impossible to distinguish between them.
4 2 6 Lectures on Fisheries.	—	31 5 0 University Bursary.	—	—	38 7 0	456 19 5	

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SUPPLEMENTARY RETURN showing the application of the Sums entered in Column 6 of the principal Return. Local Authorities during the Year

COMMITTEE.	Balance available for Technical Education in hands of Secondary Education Committee on 16th May 1899.	Amount entrusted by Local Authorities to the Secondary Education Committee for Administration and Distribution during the Year.	Total of Columns 1 and 2.	Amount Expended on Technical				
				Central Institutions (*e.g.* Technical Colleges, Agricultural Colleges, Navigation Schools, &c.).	Day Schools.		Evening Classes.	
					Aided under the Code.	Higher Class Schools.	Under the Evening Continuation Schools Code.	Under the Science and Art Directory.
	1.	2.	3.	4.	5.	6.	7.	8.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Clackmannan -	—	38 2 1	38 2 1	—	—	—	—	—
Dumfries -	32 19 10 Burgh Commissioners of Langholm, 33*l.* 10*s.* 2*d.* County Council of Dumfries proportion of "Residue Grant," effeiring to transferred portions of parishes of Moffat and Kirkpatrick Juxta, 3*l.* 12*s.* 9*d.* (The further sum of 1,551*l.* 0*s.* 7*d.* entrusted to the Committee remained in the hands of the Scotch Education Department until after 15th May 1900.)	37 2 11	70 2 9	150 0 0 West of Scotland Agricultural College.	237 13 6 £ s. d. Wallace Hall Academy - 35 9 1 Annan Academy 28 7 4 Lockerbie School - 120 18 7 Langholm Academy 36 5 10 Moffat Academy 16 12 8 £237 13 6	413 13 7 Dumfries Academy.	—	—
Elgin - -	—	429 18 9 Including Bank Interest, 17*s.* 8*d.*	429 18 9	140 0 0 £ Agricultural Department of Aberdeen University - 20 Victoria School of Science and Art, Elgin - 120 £140	135 15. 0 £ s. d. Milne's Institution, Fochabers - 35 0 0 Grantown Grammar School - 35 0 0 Grants for Cookery and Laundry work to:— Bellie School - - - 3 0 0 Milne's Institution - - 6 0 0 Mosstowie School - - 4 0 0 New Elgin School - - 5 10 0 Hopeman School - - 12 0 0 Duffus School - - - 6 10 0 Burghead School - - 0 15 0 St. Andrew's School - - 6 15 0 Grantown School - - 3 0 0 Lossiemouth School - - 0 15 0 Elgin Girls' School - - 8 0 0 Bishopmill School - - 1 10 0 Rothes School - - 2 0 0 Forres Episcopal School - 0 10 0 Grant for Dairying. St. Andrew's School - - 5 10 0 £135 15 0	—	13 15 0 £ s. St. Andrew's School:— Cookery and Laundry grant - 5 15 Dairying grant - 4 10 £10 5 Elgin Girls' School:— Cookery and Laundry grant - 3 10 £13 15	—
Govan (Parish)	—	400 0 0	400 0 0	—	140 0 0 £ Strathbungo Public School 30 Fairfield Public School - - 18 Hamilton Crescent Public School - - 35 Bellahouston Academy Public School - 35 Albert Road Public School 22 £140	40 0 0 Hillhead Public School.	10 0 0 £ Strathbungo Public School - - 2 Albert Road Public School - - 2 Bellahouston Academy - - - 2 Hamilton Crescent Public School - 2 Hillhead Public School - - - 1 Albert Road Public School - - 1 £10	
Haddington -	139 12 3	42 8 9	182 1 0	—	—	—	—	—

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as entrusted to Secondary Education Committees for purposes of Technical Education by County Councils and other
ended 15th May 1900—*cont.*

Instruction in— Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under* 7 *or* 8.	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 6 to 13.	Balance in Hand on 15th May 1900.	REMARKS.
9.	10.	11.	12.	13.	14.	15.	
£ s. d. —	£ s. d. —	£ s. d. —	£ s. d. —	£ s. d. 38 2 1	£ s. d. 38 2 1	£ s. d. —	
			Added to Secondry Education grant (589*l.* 14*s.* 8*d.*), the whole sum being allocated to:— £ s. d. Dollar Institution - 100 0 0; Secondary Departments at:— Alva - - 110 0 0; Tillicoultry - - 100 0 0; Alloa - - 260 0 0; Capitation grants to Secondary Departments - - 31 0 0; Expenses of Committee - - 26 16 9; £627 16 9				
21 11 2 Instruction in Dairying at Kilmarnock.	96 9 0 Chemistry Classes for Teachers.	122 10 0 Bursaries of 10*l.* per annum tenable at "selected Schools."	36 12 9	10 0 0 Technical Instruction of blind youth.	1,098 10 0	1,028 7 3 (over paid).	
5 2 0 Lectures on Horse-shoeing.	—	—	11 4 6	—	305 16 6	124 2 3	
—	—	10 0 0 Paid to Managers of Roman Catholic Schools to pay fees of certain Scholars at Central Schools in Glasgow.	—	—	200 0 0	200 0 0	
—	—	—	—	—	—	182 1 0	

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SUPPLEMENTARY RETURN showing the application of the Sums entered in Column 6 of the principal Retur
Local Authorities during the Yea

COMMITTEE.	Balance available for Technical Education in hands of Secondary Education Committee on 16th May. 1899.	Amount entrusted by Local Authorities to the Secondary Education Committee for Administration and Distribution, during the Year.	Total of Columns 1 and 2.	Amount Expended on Technic				
				Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.).	Day Schools.		Evening Classes.	
					Aided under the Code.	Higher Class Schools.	Under the Evening Continuation Schools Code.	Under the Science and Art Directory.
	1.	2.	3.	4.	5.	6.	7.	8.
Inverness -	£ s. d. 846 2 3	£ s. d. 845 3 3 (Including interest received, 13*l.* 8*s.* 2*d.*)	£ s. d. 1,691 5 6	£ s. d. —	£ s. d. —	£ s. d. —	£ s. d. —	£ s. d. —
Kincardine -	93 0 0	568 3 8 (Including Bank Interest, 4*l.* 7*s.* 11*d.*)	661 3 8	30 0 0 Agricultural Department of Aberdeen University.	15 0 0 Banchory, Ternan Central Public Schools.	200 0 0 £ Mackie Academy Stonehaven - 150 Montrose Academy - 50 £200	—	—
Kirkcudbright	65 2 5	350 1 1	415 3 6	—	140 0 0 £ Castle Douglas Public School 70 Dalbeattie Public School - 70 £140	70 0 0 £ Kirkcudbright Academy - 60 Dumfries Academy - 10 £70	—	—
Linlithgow -	431 2 8	1,563 3 8	1,994 6 4	—	76 8 0 £ s. Linlithgow West End - 4 2 Linlithgow, Bridgend - 4 4 Bathgate Academy - 19 1 Bo'ness Academy - 15 6 Linlithgow Burgh - 5 18 Whitburn Greenhills - 3 16 Uphall - 2 1 Broxburn - 8 10 Bathgate Academy - 4 0 Bo'ness Academy - 9 10 £76 8	22 6 2 Linlithgow Academy.	171 12 2 £ s. d. Linlithgow, West End 28 18 1 Linlithgow, Bridgend 10 10 0 Bathgate Academy 5 0 0 Bo'ness Academy - 36 9 1 Linlithgow Burgh - 11 7 0 Whitburn Greenhills 16 14 0 Ecclesmachan 5 0 0 Torphichen 5 0 0 Woodend - 6 10 0 Blackridge - 6 10 0 Whitburn - 8 5 0 Longridge - 6 13 0 East Benhar 5 0 0 Bathgate - 10 6 0 Broxburn - 9 10 0 £171 12 2	23 7 11 £ s. d. Linlithgow, West End 1 12 3 Bo'ness Academy - 21 14 8 £23 7 11
Perth -	—	9 10 6	9 10 6	—	—	—	—	—

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as entrusted to Secondary Education Committees for purposes of Technical Education by County Councils and other
ended 15th May 1900—*cont.*

nstruction in—							
Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under 7 or 8.*	Special Classes for Teachers or Pupil Teachers.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses.	Expenses of Administration.	Other Purposes to which Funds have been applied.	Total of Columns 4 to 13.	Balance in Hand on 15th May 1900.	REMARKS.
9.	10.	11.	12.	13.	14.	15.	
£ s. d. 9 17 6 Agriculture, Cookery, &c.	£ s. d. —	£ s. d. 20 0 0	£ s. d. 4 8 6 Payments made to district Committees:— Inverness District - 50 0 0 Aird District - 21 16 5 Lochaber District - 64 9 11 Skye District - 93 8 6 North Uist District 39 4 6 Harris District - 31 12 0 £300 11 4	£ s. d. 300 11 4	£ s. d. 334 17 4	£ s. d. 1,356 8 2	
—	—	—	12 0 0	—	257 0 0	404 3 8	
—	—	60 0 0 4 Bursaries at 15*l.* each	—	—	270 0 0	145 3 6	
85 10 0 £ s. d. Linlithgow West End 18 10 0 Linlithgow, Bridgend 32 0 0 Bo'ness Academy - 24 10 0 Linlithgow Burgh - 10 10 0 £85 10 0	3 0 0 Carriden School.	—	10 16 10	1 3 6 Ambulance Class at Woodend.	393 4 7	1,601 1 9	
—	—	—	—	9 10 6 Applied generally for the purposes of the scheme of the County Committee.	9 10 6	—	

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SUPPLEMENTARY RETURN showing the application of the Sums entered in Column 6 of the principal and other Local Authorities during

COMMITTEE.	Balance available for Technical Education in hands of Secondary Education Committee on 16th May 1899.	Amount entrusted by Local Authorities to the Secondary Education Committee for Administration and Distribution during the Year.	Totals of Columns 1 and 2.	Amount Expended on Technical				
				Central Institutions (*e.g.*, Technical Colleges, Agricultural Colleges, Navigation Schools, &c.).	Day Schools.		Evening Classes.	
					Aided under the Code.	Higher Class Schools.	Under the Evening Continuation Schools Code.	Under the Science and Art Directory.
	1.	2.	3.	4.	5.	6.	7.	8.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Ross and Cromarty.	479 6 1	731 13 6 (Including Interest, 3*l.* 17*s.* 4*d.*)	1,210 19 7	—	117 8 0 Grants for Needlework to 60 schools, 37*l.* 10*s.* Grants for Science, &c., to 15 School Boards, 79*l.* 18*s.*	15 10 0 Tain Royal Academy.	3 0 0 Lochalsh Earbusaig Public School.	—
Roxburgh -	252 1 11	825 13 3	1,077 15 2	—	—	582 1 11 £ s. d. Teviot Grove Academy, Hawick 317 10 2 High School, Kelso - 264 11 9 £582 1 11	41 18 10 £ s. d. Fairnington - 6 5 0 Heighton - 5 14 6 Stitchill - 5 1 0 Hownam - 6 15 6 Lilliesleaf - 7 13 6 Newcastleton 6 12 6 Sandystones (Apparatus) 3 16 10 £41 18 10	—
Sutherland -	160 18 5	246 6 2	407 4 7	—	—	—	—	—
Wigtown -	—	26 1 5	26 1 5	—	—	26 1 5 Ewart and Douglas High Schools, Newton Stewart.	—	—

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eturn, as entrusted to Secondary Education Committees for purposes of Technical Education by County Councils he Year ended 15th May 1900 —*cont.*

istruction in— Short Courses of Instruction in Special Subjects (*e.g.*, Cookery, Dressmaking, Plumbing, Dairying, Farmers' Short Courses, &c.) *not included under 7 or 8.* 9.	Special Classes for Teachers or Pupil Teachers. 10.	Amount Expended on Scholarships, Bursaries, and Travelling Expenses. 11.	Expenses of Administration. 12.	Other Purposes to which Funds have been applied. 13.	Total of Columns 4 to 13. 14.	Balance in Hand on 15th May 1900. 15.	REMARKS.
£ s. d. 30 0 0 Grants of 6*l.* each to School Boards of Knockbain, Tarbat, Resolis, Kilmuir Easter, and Avoch, for Cookery Apparatus.	£ s. d. 10 0 0 Teachers' Class at Tain.	£ s. d. 42 0 0 3 at 10*l.*, 1 at 12*l.*	£ s. d. 17 15 0	£ s. d. 5 0 0 Health Lectures.	£ s. d. 240 13 0	£ s. d. 970 6 7	
—	5 0 0 Expenses of Teacher attending Autumn vacation classes.	—	14 18 4	—	643 9 1	434 6 1	
—	—	103 10 0 10 Bursaries of 5*l.* (one-half); 6 Bursaries of 7*l.* (one-half); 9 Bursaries of 5*l.* (one-half); 5 Bursaries of 10*l.* (one-half); 1 Bursary of 10*l.*	23 0 6 £ s. d. Fee to Examiner for Bursary Competitions - 10 0 0 Printing examination papers, &c. - 6 5 10 Stationery, &c. 3 11 8 Proportion of Clerk's salary 3 3 0 £23 0 6	—	126 10 6	280 14 1	Bursaries outstanding as at 15th May 1900 amount to 62*l.* 10*s.*
—	—	—	—	—	26 1 5	—	

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V.—ALPHABETICAL LIST OF THE DISTRICTS INCLUDED IN THIS RETURN.

County Councils.	Page.
Aberdeen	2
Argyll	2
Ayr	4
Banff	6
Berwick	6
Bute	6
Caithness	8
Clackmannan	8
Dumbarton	8
Dumfries	10
Edinburgh	10
Elgin	12
Fife	14
Forfar	16
Haddington	20
Inverness	20
Kincardine	22
Kinross	22
Kirkcudbright	22
Lanark	24
Linlithgow	26
Nairn	28
Orkney	28
Peebles	28
Perth	30
Renfrew	32
Ross and Cromarty	34
Roxburgh	36
Selkirk	36
Stirling	36
Sutherland	38
Wigtown	38
Zetland	40
Burghs.	
Aberdeen	2
Airdrie	24
Annan	10
Anstruther Easter	14
Anstruther Wester	14
Arbroath	18
Auchtermuchty	14
Ayr	4
Banff	6
Brechin	18
Burntisland	14
Campbeltown	2
Coatbridge	24
Crail	14
Cromarty	34
Cullen	6
Culross	14
Cupar	14
Dingwall	34
Dornoch	38
Dumbarton	8
Dumfries	10
Dunbar	20
Dundee	18
Dunfermline	14
Dysart	16
Earlsferry	16
Edinburgh	12
Elgin	12
Falkirk	38
Falkland	16
Forfar	18
Forres	12
Fortrose	34
Galashiels	36
Glasgow	24
Greenock	34
Haddington	20
Hamilton	26
Hawick	36
Inveraray	2
Inverbervie or Bervie	22
Inverkeithing	16
Inverness	20
Invernrie	2
Irvine	4

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RETURN.

LOCAL AUTHORITIES IN SCOTLAND

TECHNICAL EDUCATION.

1899-1900.

Ordered, by The House of Commons, *to be Printed*,
26 *April* 1901.

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1901.

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GLASGOW (EXPENDITURE ON VACCINATION).

RETURN to an Order of the Honourable The House of Commons, dated 10th May, 1901;—*for*,

RETURN OF THE EXPENDITURE BY THE CORPORATION OF GLASGOW in connection with VACCINATION and RE-VACCINATION in each Year from the 1st day of JUNE, 1891, to the 31st day of MAY, 1900.

COLIN SCOTT MONCRIEFF.

SCOTTISH OFFICE, WHITEHALL,
6th June, 1901.

(*Mr. Thomas Bayley.*)

Ordered, by The House of Commons, *to be Printed*,
12th June, 1901.

GLASGOW:
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BY JAMES HEDDERWICK & SONS,
AT "THE CITIZEN PRESS," ST. VINCENT PLACE.

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1901.

206.

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GLASGOW (EXPENDITURE ON VACCINATION).

RETURN of the EXPENDITURE by the CORPORATION of GLASGOW in connection with VACCINATION and RE-VACCINATION in each Year from the 1st day of JUNE, 1891, to the 31st day of MAY, 1900.

	1891–92.	1892–93.	1893–94.	1894–95.	1895–96.	1896–97.	1897–98.	1898–99.	1899–1900.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Calf Lymph, Tubes, and Sundry Requisites for Vaccination Department, . . .	4 4 0	443 19 10	118 9 7	175 10 0	34 8 9	6 10 7	107 19 10	14 2 9	41 11 7
Wages to Professional Vaccinator, . .	82 2 6	82 2 6	82 2 6	82 2 6	82 2 6	82 2 6	82 2 6	88 12 10	88 12 10
Fees to Prison Surgeons for Re-vaccinations,	——	262 10 0	369 0 0	270 14 0	40 17 0	——	297 5 0	12 13 0	——
Fees to Medical Practitioners for Re-vaccinations, ...	——	192 4 7	11 13 8	11 8 10	3 14 0	——	0 6 0	——	——
Wages to Inspectors re-vaccinating Inmates of Lodging-Houses, ...	——	——	——	——	——	——	6 9 1	——	——
Allowances to Proprietors of Lodging-Houses for the Lodging of Re-vaccinated Inmates,	——	361 2 2	35 17 0	——	——	——	50 1 3	——	——
Allowances to Persons temporarily incapacitated for work through Re-vaccination, ...	——	27 5 6	1 2 0	0 10 6	——	——	2 12 0	——	——
Printing, Billposting, &c., ...	——	47 0 0	2 4 10	1 2 0	1 11 0	4 11 0	——	——	——
	86 6 6	1,416 4 7	620 9 7	541 7 10	162 13 3	93 4 1	546 15 8	115 8 7	130 4 5

LOCAL GOVERNMENT BOARD FOR SCOTLAND,

EDINBURGH, 25*th May* 1901.

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GLASGOW
(EXPENDITURE ON VACCINATION).

RETURN "of the EXPENDITURE by the CORPORATION of GLASGOW in connection with VACCINATION and RE-VACCINATION in each Year from the 1st day of JUNE, 1891, to the 31st day of MAY, 1900."

(*Mr. Thomas Bayley.*)

Ordered, by The House of Commons, *to be Printed,*
12*th June*, 1901.

[*Price* ½*d.*]

206.

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JAN 20 19..

CHAMBER OF LONDON.

ANNUAL ACCOUNTS

OF THE

CHAMBERLAIN OF THE CITY OF LONDON FOR THE YEAR 1900,

RELATING TO

Coal Market Fund; Clerkenwell Improvement Fund; Blackfriars Bridge; London Tower Bridge; City of London Grain Duty; Public Health Department; City Police Fund; Ward Rates; and City Police Superannuation Fund.

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

Ordered, by The House of Commons, *to be Printed,*
30 *July* 1901.

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
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SCHEDULE.

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Coal Market Fund, for the year ending 31 December 1900 - - - - - - p. 3

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Clerkenwell Improvement Fund, for the year ending 31 December 1900 - - - p. 4

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Fund for Rebuilding Blackfriars Bridge, for the year ending 31 December 1900 - p. 4

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Construction of the Tower Bridge, for the year ending 31 December 1900 - - p. 5

An Account of Monies Received and Paid by the Chamberlain of London in respect of the City of London Grain Duty, for the year ending 31 December 1900 - - - p. 6

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Consolidated Rate Account, for the year ending 31 December 1900 - - - p. 7

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Sinking Fund Loan of 500,000*l.*, for the year ending 31 December 1900 - - p. 8

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Sinking Fund for the Loan of 153,000*l.*, for the year ending 31 December 1900 - p. 8

An Account of Monies Received and Paid by the Chamberlain of London in respect of the "Employers' Liability Guarantee Fund," for the year ending 31 December 1900 - p. 9

An Account of Monies Received and Paid by the Chamberlain of London in respect of the Sewers Rate Account, for the year ending 31 December 1900 - - - - p. 10

An Account of Monies Received and Paid by the Chamberlain of London in respect of the City Police Fund, for the year ending 31 December 1900 - - - - - - p. 11

An Account of Monies Received and Paid by the Chamberlain of London in respect of Ward Rates, for the year 1900 - - - - - - - - - - - - p. 12

An Account of Monies Received and Paid by the Chamberlain of London in respect of the City Police Superannuation Fund, for the year ending 31 December 1900 - - p. 13.

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COAL MARKET FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the COAL MARKET FUND (Acts 1 & 2 Will. 4, 1 & 2 Vict., and 8 & 9 Vict.), for the Year ending 31st December 1900.

Dr

	£.	s.	d.
TO Balance in hand on the 31st December 1899, as per statement delivered to the Honourable the House of Commons on 27th July 1900	1,270	11	6
To rent of offices at Coal Market	2,510	14	6
To sundry receipts	21	1	10
£.	3,802	7	10

Cr

BY salaries to officers	491	10	–
By clothing for beadles	26	13	–
By artificers' work and repairs	194	2	4
By gas lighting and coals	231	4	4
By water pressure	4	–	–
By fire insurance	64	–	–
By rates, tithes, taxes, and water-rent	739	3	4
By special police services	135	–	–
By committees' expenses	26	5	8
By disbursements and incidental expenses	154	10	5
By printing and stationery	1	9	8
By Officer's Pension Fund	14	9	6
By painting	190	10	–
By erection of lift	254	6	2
By law expenses	15	4	11
	2,542	9	4
By balance in hand on 31st December 1900	1,259	18	6
£.	3,802	7	10

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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CLERKENWELL IMPROVEMENT FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the IMPROVEMENTS authorised to be effected, viz., from Farringdon Street to Coppice Row, Clerkenwell (Acts 13 & 14 Vict. and 14 & 15 Vict.), to complete the Improvements commenced by the Clerkenwell Improvement Commissioners, for the Year ending 31st December 1900.

Dr	£.	s.	d.
TO balance in hand on the 31st December 1899, as per Statement delivered to the Honourable the House of Commons on the 27th July 1900 - -	399	–	7¼
Cr			
BY rent-charge - - - - - - - - - - - - -	1	–	–
Balance in hand on the 31st December 1900 - -	398	–	7¼
£.	399	–	7¼

Chamber of London, 15 July 1901.

W. J. R. Cotton, Chamberlain.

BLACKFRIARS BRIDGE.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the FUND for the REBUILDING of BLACKFRIARS BRIDGE (Acts 26, 27, & 30 Vict.), for the Year ending 31st December 1900.

Dr	£.	s.	d.
TO balance in hand on the 31st December 1899, as per Statement delivered to the Honourable the House of Commons on the 27th July 1900 - -	11,512	12	4½
To rents received - - - - - - - - - - - - -	861	8	6
£.	12,374	–	10½
Cr			
BY income tax allowed to tenants - - - - - - - - -	27	17	6
By transfer to Bridge House Estates Account on closing the account - -	12,346	3	4½
£.	12,374	–	10½

Chamber of London, 15 July 1901.

W. J. R. Cotton, Chamberlain.

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LONDON TOWER BRIDGE.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the CONSTRUCTION OF THE TOWER BRIDGE and the WORKS authorised by the Acts 48 & 49 Vict., 52 & 53 Vict., and 56 & 57 Vict. (Corporation of London Tower Bridge Acts, 1885, 1889, and 1893), for the Year ending 31st December 1900.

Dr	£.	s.	d.
TO balance in hand on the 31st December 1899, as per Statement delivered to the Honourable the House of Commons, on the 27th July 1900 - -	318	10	6
To rents received - - - - - - - - - - - - -	1,587	10	–
£.	1,906	–	6

Cr	£.	s.	d.	£.	s.	d.
BY costs, *re* purchase of property required for the purposes of the Acts -				53	18	9
By rents, rates, taxes, and insurance on premises, &c. taken under the Acts -				65	1	4
By allowances to members of Irongate Wharfage Society, for alleged destruction of their business, 52 weeks - - - - - - -				52	–	–
By commission for collecting weekly rents - - - - - - - -				4	12	–
By professional charges *re* vacant land - - - - - - - -				10	10	–
By Tower Bridge Buildings, viz.:						
Salary of Caretaker (one year) - - - - - -	70	4	–			
Caretaker's disbursements - - - - - -	1	3	2			
Caretaker's premium for guarantee of fidelity - -	–	6	–			
Rents, rates, taxes, and insurance - - - -	647	11	8			
Sundry artificers - - - - - - - -	234	5	4			
Gas - - - - - - - - - -	10	16	8			
Water - - - - - - - - - -	17	7	3			
				981	14	1
				1,167	16	2
Balance in hand on the 31st December 1900 - - -				738	4	4
£.				1,906	–	6

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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CITY OF LONDON GRAIN DUTY.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the CITY OF LONDON GRAIN DUTY (Acts 35 & 36 Vict., 40 & 41 Vict., and 41 & 42 Vict.), for the Year ending 31st December 1900.

Dr	£.	s.	d.
TO Balance in hand on the 31st December 1899 as per statement delivered to the Honourable the House of Commons on the 27th July 1900	1	3	9
To cash received on account of the above duty	19,506	6	8
To rent received for portion of premises, Great Tower Street	95	12	6
To rent received *re* steps at Riddlesdown (two years)	–	4	–
To receipts for licences *re* Coulsdon Commons	2	10	–
To reimbursement *re* Corn Meters Pension	10	–	–
£.	19,615	16	11

Cr	£	s.	d.	£.	s.	d.
BY salaries (proportion)				2,014	13	3
By pensions on the abolition of offices in pursuance of the above Act (35 & 36 Vict.)				475	6	10
By scalemaker's work (proportion)				15	12	9
By expenses of barges (proportion)				31	10	–
By inspection of weights (proportion)				9	–	–
By meters caps (proportion)				3	11	8
By rent of offices (proportion)				349	15	1
By rates, taxes, and water rent (proportion)				150	12	5
By interest on loans in respect of open spaces				4,975	–	–
By committees' expenses *re* various open spaces				20	–	–
By Epping Forest, viz. :—						
Contribution to Epping Forest Fund, Capital Account	350	–	–			
ditto ditto Income Account	4,000	–	–			
				4,350	–	–
By maintenance of St. Paul's Garden				398	19	4
By maintenance and sundry expenses of Burnham Beeches				577	9	4
By maintenance and sundry expenses of Coulsdon and other commons				178	10	6
				13,550	1	2
By transfer to Grain Duty Loans Sinking Fund, the surplus proceeds to 31st December 1900				6,065	15	9
£.				19,615	16	11

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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PUBLIC HEALTH DEPARTMENT.

No. 1.—Consolidated Rate Account.

The Chamberlain of London (Treasurer) in Account with the Corporation of *London*, Public Health Department, in respect of the Consolidated Rate Account, for the Year ending 31st December 1900.

Dr

	£.	s.	d.	£	s.	d.
TO balance in hand on the 31st December 1899, as per Statement delivered to the Honourable the House of Commons, 27th July 1900				103,279	2	8
To cash received on account of rate made 23rd February 1899	19,417	10	1			
To - ditto - ditto 22nd February 1900	552,673	7	10			
				572,090	17	11
To - ditto - compositions for paving, lighting, &c.				297	19	5
To - ditto - reimbursements, cleansing				4,847	18	3
To - ditto - reimbursements in respect of latrines				6,501	15	2
To - ditto - reimbursements in respect of dangerous structures				357	4	4
To - ditto - fines and penalties				248	7	-
To - ditto - fees for licenses for hoards, &c.				2,079	-	2
To - ditto - fees *re* vaults, coal plates, lamps, &c.				298	19	9
To - ditto - fees for interments at the City of London Cemetery				7,022	5	1
To - ditto - rent of land at the City of London Cemetery				3	15	-
To - ditto - received on account of trade refuse				2,675	2	7
To - ditto - produce of sale of condemned meat				3,087	17	4
To - ditto - produce of sales at Letts Wharf				4,752	11	3
To - ditto - reservists allowances				206	15	6
To - ditto - fees received of Inspectors under Gas Measures Act				1,945	16	10
To - ditto - fees received of Inspectors for testing electrical meters				13	-	-
To - ditto - fees received of Inspectors under Explosives Act				3	17	-
To - ditto - fees received of Inspectors under Public Health Act				20	9	6
To - ditto - fees received of Inspectors under Weights and Measures Act				1,376	2	4
To - ditto - reimbursement under Equalisation of Rates Act				174	1	9
To - ditto - reimbursement, law expenses				162	15	5
To - ditto - rents, artizans' dwellings				5,557	10	-
To - ditto - interest on balances, &c.				2,553	13	10
To - ditto - in settlement of actions				7,000	-	-
To - ditto - sundry receipts				3,065	8	5
To - ditto - loans raised				350,000	-	-
				1,079,622	6	6
To cash, reimbursement of monies expended on improvements				16,569	5	2
			£.	1,096,191	11	8

Cr

	£	s.	d.	£	s.	d.
BY cash, salaries				16,650	14	11
By ditto, wages to clerk of works and other disbursements				1,993	19	4
By ditto, Corporation officers' departmental expenses				3,628	11	-
By ditto, retiring allowances				2,442	6	-
By ditto, premiums for guarantee of fidelity				84	12	-
By ditto, commission on collection of rates				4,039	3	8
By ditto, paving and repairing pavements				34,604	5	9
By ditto, lighting (gas)				8,922	18	1
By ditto, lighting (electric)				13,147	17	9
By ditto, expenses of testing gas (including expenses under Gas Measures Act)				2,650	1	3
By ditto, cleansing and watering				60,877	3	2
By ditto, sanitary expenses				1,627	9	6
By ditto, artizans' dwellings				2,361	13	8
By ditto, City of London Cemetery expenses				6,252	14	11
By ditto, mortuary expenses				9,774	14	7
By ditto, condemned meat expenses				150	17	1
By ditto, in respect of dangerous structures				367	13	1
By ditto, latrine expenses				11,736	19	9
By ditto, legal and parliamentary expenses				4,050	13	-
By ditto, sundry artificers, &c.				7,347	4	2
By ditto, employers liability guarantee fund				122	10	-
By ditto, expenses under Weights and Measures Act				2,113	17	-
By ditto, advertising				109	-	11
By ditto, incidental charges				7,536	17	4
By ditto, proportion of the expenses of the School Board for London (one year)				262,381	6	4
By ditto, loans repaid				151,237	-	-
By ditto, transfer to sinking fund for loan of 500,000*l.*				23,620	-	-
By ditto, loan of 153,000*l.* (Artizans' Dwellings Act, 1881)				10,800	-	-
By ditto, purchase of ground for improvements, including cost of building vaults, &c.	293,146	2	8			
By ditto, interest on loans	44,852	7	6			
				337,998	10	2
By ditto, on account of erection of new offices				1,958	6	3
				990,589	-	8
Balance in hand on the 31st December 1900				105,602	11	-
			£.	1,096,191	11	8

Chamber of London, 15 July 1901.

W. J. R. Cotton, Chamberlain.

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PUBLIC HEALTH DEPARTMENT—*continued.*

No. 2.—SINKING FUND FOR THE LOAN OF 500,000*l.*

THE CHAMBERLAIN, Treasurer, in Account with the Corporation of *London*, Public Health Department, in respect of the SINKING FUND FOR THE LOAN OF 500,000*l.* (raised 19th July, 1891, under the City of London Sewers Act, 1848, &c., and the Local Loans Act, 1875), for the Year ending 31st December 1900.

Dr

	£.	s.	d.
TO balance in hand on the 31st December 1899, as per Statement delivered to the Honourable the House of Commons on the 27th July 1900 - -	698	2	8
To cash, transfers from Consolidated Rate Account - - - - - -	23,620	–	–
To cash, interest on investments - - - - - - - - -	5,098	7	5
To cash, bonds drawn and paid off - - - - - - - - -	1,500	–	–
£.	30,916	10	1

Cr

	£.	s.	d.
BY cash, purchase of Stock - - - - - - - - - -	30,680	8	7
Balance in hand on the 31st December 1900 - - -	236	1	6
£.	30,916	10	1

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

No. 3.—SINKING FUND FOR THE LOAN OF 153,000*l.*

THE CHAMBERLAIN, Treasurer, in Account with the Corporation of *London*, Public Health Department, in respect of the SINKING FUND FOR THE LOAN OF 153,000*l.* (Artizans' Dwellings Act), pursuant to Order of the Court of Common Council, 27th January 1898, for the Year ending 31st December 1900.

Dr

	£.	s.	d.
TO transfer from Consolidated Rate Account - - - - - - -	10,800	–	–
To cash, interest on investments - - - - - - - - -	1,162	–	5
£.	11,962	–	5

Cr

	£.	s.	d.
BY cash, purchase of stock - - - - - - - - - -	11,962	–	5

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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PUBLIC HEALTH DEPARTMENT—*continued.*

No. 4.—EMPLOYERS' LIABILITY GUARANTEE FUND.

THE CHAMBERLAIN (Treasurer) in Account with the Corporation of *London*, Public Health Department, in respect of the EMPLOYERS' LIABILITY GUARANTEE FUND, for the Year ending 31st December 1900.

Dr	£. s. d.
TO Balance in hand on the 31st December 1899, as per Statement delivered to the Honourable the House of Commons 27th July 1900 - - -	1 15 8
To transfer from Consolidated Rate Account - - - - - - -	122 10 –
To cash, interest on investments - - - - - - - - -	6 7 3
£	130 12 11

Cr	
BY cash, purchase of stock - - - - - - - - - -	125 3 6
Balance in hand on the 31st December 1900 - - - -	5 9 5
£.	130 12 11

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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PUBLIC HEALTH DEPARTMENT—*continued.*

No. 5.—SEWERS RATE ACCOUNT.

THE CHAMBERLAIN of *London*, Treasurer, in Account with the Corporation of *London*, Public Health Department, in respect of the SEWERS RATE ACCOUNT, for the year ending 31st December 1900.

Dr

	£.	s.	d.
TO balance in hand on the 31st December 1899, as per Statement delivered to the Honourable the House of Commons on the 27th July 1900 - -	10,116	2	9
To cash, received on account of building new sewers - - - - - -	77	10	5
To ditto, reimbursement of the expenses of building private drains - -	814	3	11
£.	11,007	17	1

Cr

BY cash, salary of Inspector of Sewers, one year - - - - - -	200	–	–
By ditto, general reparation and cleansing of sewers, and constructing private drains - - - - - - - - - - - - - -	4,589	17	2
By ditto, building new sewers, &c. - - - - - - - - - -	560	14	2
By ditto, incidental expenses - - - - - - - - - - -	154	9	1
	5,505	–	5
Balance in hand on the 31st December 1900 - -	5,502	16	8
£.	11,007	17	1

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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CITY POLICE FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the CITY POLICE FUND, pursuant to Acts 2 & 3 Vict. and 37 & 38 Vict., for the Year ending 31st December 1900.

Dr

	£. s. d.	£. s. d.
TO balance in hand on the 31st December 1899 as per statement delivered to the Honourable the House of Commons on 27th July 1900		3,872 1 7
To cash received on account of arrears of rates	51 9 7	
To - ditto - ditto - rate made to Christmas 1898	64 - 11	
To - ditto - ditto - - ditto ditto 1899	7,823 4 8	
To - ditto - ditto - - ditto ditto 1900	105,009 12 2	
To - ditto - ditto by way of voluntary contribution for Government property not included in the rate books	294 16 8	
		113,243 4 -
To amount contributed by the Corporation, one equal fourth part of the expenses of the police, in pursuance of the provisions of the Act 2 & 3 Vict.		33,340 16 11
To cash received from the Bridge House Estates, in reimbursement of the expenses of watching London, Blackfriars, Southwark, and Tower Bridges for one year		2,000 - -
To ditto, in reimbursement of services of extra constables employed in private watching		8,880 7 8
To amount received for fines and penalties imposed under the Act 2 & 3 Vict.		577 10 4
To casual receipts		86 9 1
	£.	162,000 9 7

Cr

	£. s. d.	£. s. d.
BY salaries:		
Commissioner (one year)	1,462 9 8	
Assistant Commissioner (ditto)	749 7 8	
Surgeon (ditto)	500 - -	
Receiver (ditto)	597 1 10	
Town Clerk's Establishment Account, proportion of salary due to him and his clerks (one year)	300 - -	
City Surveyor's Establishment Account, proportion of salary due to him and his clerks (one year)	152 10 -	
Chamberlain's Emolument Fund, allowance for keeping the account (one year)	300 - -	
Officers' Pension Fund, contribution in respect of town clerk and his establishment (one year)	6 12 5	
Ditto, contribution in respect of city surveyor and his establishment (one year)	11 1 9	
Ditto, contribution in respect of pensions paid (one year)	3 17 9	
Premium for guarantee of fidelity of J. W. Carlyon-Hughes, receiver (one year)	7 10 -	
		4,090 11 1
By salaries and wages to the several superintendents, inspectors, clerks, and constables of the force, for 52 weeks to 26th December 1900, including boot money		94,897 9 11
By transfer to the Superannuation Fund, the amount of deductions from pay, fines for misconduct, stoppages when sick, &c. pursuant to the 11th section of Act 37 & 38 Vict., for one year		2,472 2 1
By transfer to make good the deficiency for the payment of the allowances payable thereout, pursuant to 2nd section of Act 37 & 38 Vict.		22,746 16 9
By transfer to the Police Widows' Pension Fund; amounts deducted from the weekly pay sheets for one year		283 9 4
By expenses of the Chief Office, and several stations, including rent, insurance, taxes, repairs, furniture, bedding, &c.		16,077 1 1
By expenses of clothing, helmets, and accoutrements		4,172 11 5
By expenses of lanterns (one year)		537 6 -
By expenses of printing and stationery		402 6 3
By expenses of making rates		246 7 2
By expenses of serving summonses		43 12 9
By law charges		30 14 3
By commission on collection of rates		3,319 18 4
By reimbursement of rates overpaid		138 10 11
By auditor's fees		52 10 -
		149,311 7 4
Balance in hand on 31st December 1900		12,689 2 3
	£.	162,000 9 7

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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WARD RATES.

THE CHAMBERLAIN in account with the Corporation of *London*, in respect of the WARD RATES levied for defraying the Charges for the Year 1900, of WARD CLERKS, BEADLES, and other expenses connected with the holding of WARDMOTES, and for Local Purposes connected therewith, in the several wards of the City of *London*, pursuant to the Act 2 & 3 Vict.

Dr

	£	s.	d.	£.	s.	d.
TO balance in hand on the 31st December 1899 as per Statement delivered to the Honourable the House of Commons on the 27th July 1900 - - -				3,082	10	10
To cash received on account of rate levied in respect of the said expenses incurred in the year 1892 - - -		2	4			
To ditto - - - ditto - - - 1898 - - - -	20	4	3			
To ditto - - - ditto - - - 1899 - - - -	1,209	14	2			
To ditto - - - ditto - - - 1900 - - - -	5,188	-	-			
				6,418	-	9
			£.	9,500	11	7

Cr

	£	s.	d.	£.	s.	d.
BY cash paid to the Deputies of the several Wards, in respect of the above-mentioned charges and expenses, for the year 1900, viz. :—						
Aldersgate Within - - - - - - - -	75	17	8			
Ditto - Without - - - - - - -	146	14	4			
Aldgate - - - - - - - - -	250	-	-			
Bassishaw - - - - - - - - -	155	6	-			
Billingsgate - - - - - - - - -	232	5	10			
Bread Street - - - - - - - - -	207	18	9			
Bridge - - - - - - - - - -	151	-	-			
Broad Street - - - - - - - - -	650	-	-			
Candlewick - - - - - - - - -	200	-	-			
Castlebaynard - - - - - - - -	250	-	-			
Cheap - - - - - - - - - -	350	-	-			
Coleman Street - - - - - - - -	405	-	-			
Cordwainer - - - - - - - - -	202	-	-			
Cornhill - - - - - - - - -	160	-	-			
Cripplegate Within - - - - - - -	363	-	-			
Ditto Without - - - - - - -	427	10	-			
Dowgate - - - - - - - - -	251	-	-			
Farringdon Within - - - - - - -	601	-	-			
Ditto Without - - - - - - -	800	-	-			
Langbourn - - - - - - - - -	250	-	-			
Lime Street - - - - - - - - -	200	-	-			
Portsoken - - - - - - - - -	189	-	-			
Queenhithe - - - - - - - - -	250	-	-			
Tower - - - - - - - - - -	450	-	-			
Vintry - - - - - - - - - -	248	2	-			
Walbrook - - - - - - - - -	172	-	-			
				7,637	14	7
By commission on collection of rates - - - - - - - - -				210	-	7
By reimbursement of rates - - - - - - - - -				11	4	4
				7,858	19	6
Balance in hand on the 31st December 1900 - - - -				1,641	12	1
			£.	9,500	11	7

Chamber of London,
15 July 1901.

W. J. R. Cotton, Chamberlain.

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CITY POLICE SUPERANNUATION FUND.

THE CHAMBERLAIN in Account with the Corporation of *London*, in respect of the CITY POLICE SUPERANNUATION FUND (Acts 2 & 3 Vict. and 37 & 38 Vict.), for the Payment of Superannuation and Retiring Allowances, for the Year ending 31st December 1900.

Dr	£. s. d.	£. s. d.
TO amount of fines for assaults on police constables, &c., imposed under Act 2 & 3 Vict.		211 2 6
To amount transferred from the City Police Fund for deductions or stoppages from the salaries and wages of the police force, for misconduct, sickness, and in respect of the Superannuation Fund (one year)	2,472 2 1	
To ditto - ditto, to make up deficiency for the payment of allowances, pursuant to 2nd section of Act 37 & 38 Vict.	22,746 16 9	25,218 18 10
To clerk and messenger of Police Receiver, contributions under Superannuation Act		4 13 7
To amount realised by sale of old clothing		702 12 1
To licences to pedlars and sweeps		3 – 8
	£.	26,140 7 8

Cr	£. s. d.
BY pensions to superannuated police constables	25,713 10 8
By gratuities to retired constables	184 11 8
By transfer to City Police Widows' Pension Fund, amount deducted from superannuation allowances	242 5 4
£.	26,140 7 8

Chamber of London, 15 July 1901.

W. J. R. Cotton, Chamberlain.

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CHAMBER OF LONDON.

ANNUAL ACCOUNTS

OF THE

CHAMBERLAIN OF THE CITY OF LONDON

FOR THE YEAR 1900,

RELATING TO

Coal Market Fund; Clerkenwell Improvement Fund; Blackfriars Bridge; London Tower Bridge; City of London Grain Duty; Public Health Department; City Police Fund; Ward Rates; and City Police Superannuation Fund.

(*Presented pursuant to Act of Parliament.*)

Ordered, by The House of Commons, *to be Printed,*
30 *July* 1901.

[*Price* 2*d.*]

292.

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DEATHS FROM STARVATION, OR ACCELERATED BY PRIVATION (LONDON).

RETURN to an Address of the Honourable The House of Commons, dated 11 March 1901;—*for*,

"RETURN of the Number of all DEATHS in the ADMINISTRATIVE COUNTY OF LONDON, in the Year 1900, upon which a Coroner's Jury has returned a Verdict of DEATH from STARVATION, or DEATH accelerated by PRIVATION; together with any Observations furnished to the Local Government Board by Boards of Guardians with reference to Cases included in the Return (in continuation of Parliamentary Paper, No. 345, of Session I. of 1900)."

Home Office,
14 August 1901.

JESSE COLLINGS.

SUMMARY OF RETURNS.

	Number of Cases.	Page.
Eastern District of the County of London	20	2
North Eastern District of the County of London	13	4
Central District of the County of London	6	6
Western District of the County of London	6	8
South Western District of the County of London	4	8
South Eastern District of the County of London	1	10
Borough of Southwark	1	10
City and Liberty of Westminster	2	10
Other Districts	—	—
TOTAL	53	—

(*Mr. Talbot.*)

Ordered, by The House of Commons, *to be Printed*,
14 *August* 1901.

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351.

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EASTERN DISTRICT OF

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
1	Emily Bunce; 27, Jodrell Road, Bow; wife of William Bunce, coal porter.	46 years	1 Jan. -	No - -	No - - -	Medical officer and sister of Bromley Sick Asylum.	Exhaustion from want of sufficient food, refused during a considerable period in consequence of being of unsound mind.
2	John Overee; Mile End Infirmary, Bancroft Road, E.; formerly a carman.	78 „	16 „ -	No - -	No - - -	Medical officer and sister of Mile End Infirmary.	Heart failure and pulmonary congestion brought on by the cold weather.
3	Man unknown; address unknown; picture frame maker.	About 55 years.	17 „ -	No - -	No - - -	None - - - -	Phthisis, accelerated by starvation and exhaustion.
4	Caroline Green; address unknown; charwoman.	42 years	17 „ -	No - -	No - - -	Medical officer and sister of Whitechapel Infirmary.	Valvular disease of the heart with bronchitis, accelerated by exposure and want of proper care and attention.
5	Sarah Ann Nelson; 31, Gun Lane, Limehouse; widow of John Bassett Nelson, watchmaker.	73 „	3 Feb. -	No - -	No - - -	None - - - -	Perihepatitis and nephritis, accelerated by neglect.
6	Nicholson Hurst; address unknown; accountant.	70 „	16 „ -	No - -	No - - -	Medical officer, nurse, and superintendent of casual ward of City of London Infirmary.	Syncope following bronchitis, accelerated by exposure, and also a severe contusion of the shoulder, but how the injury was caused there is no evidence to show.
7	Annie Elizabeth Welch; 18, High Street, Poplar; daughter of John Henry Welch, fish caterer.	8 „	13 Mar. -	No - -	No - - -	Medical officer and nurse of Poplar and Stepney Sick Asylum.	Erysipelas supervening on ulceration of scalp, the result of pediculosis and loss of blood due to purpura hæmorrhagica, the result of insufficient care of parents.
8	Mary Ann Wynn; 6, Flower and Dean Street, Spitalfields; daughter of Alfred Wynn.	22 months	21 „ -	No - -	No - - -	None - - - -	Fabies mesenterica, accelerated by exposure.
9	John Wilson; Medland Hall, Ratcliff; labourer.	38 years	4 Apr. -	No - -	No - - -	Medical officer and relieving officer, Stepney.	Phthisis, accelerated by want, insufficient food, and exposure.
10	Elizabeth Abraham; 119, Oxford Street, Mile End Old Town; unmarried.	73 „	10 „ -	No - -	No - - -	None - - - -	Heart failure, accelerated by personal neglect.
11	Alice Smith; address and occupation unknown.	19 „	14 „ -	No - -	No - - -	Medical officer and sister of Whitechapel Infirmary.	Pleurisy and bronchitis, accelerated by neglect.
12	Richard Wills; 54, Sidney Street, Mile End Old Town; warehouseman.	60 „	24 „ -	No - -	No - - -	None - - - -	Heart failure following pneumonia, accelerated by exposure.
13	William Morris; 1, Osborn Street, Whitechapel; rag collector.	62 „	25 May -	No - -	No - - -	Medical officer and sister of Whitechapel Infirmary.	Cardiac failure, accelerated by personal neglect.
14	Thomas English; address unknown; bricklayers' labourer.	33 „	7 Aug. -	No - -	No - - -	None - - - -	Syncope, due to alcoholism and exposure.
15	Henry Leman; no home; hawker.	83 „	15 „ -	No - -	No - - -	Medical officer and sister of Whitechapel Infirmary.	Bronchitis, accelerated by exposure and want of food.

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THE COUNTY OF LONDON.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
1	Poplar - - - -	An application was made on the 16th December 1899, by William Bunce for medical attendance for his wife. A visiting medical order and medical nourishments were granted on the same day. On the 21st December, Emily Bunce was removed to the sick asylum on the recommendation of the district medical officer.
2	Mile End Old Town - -	The deceased had been an inmate of the workhouse for several years, and although a weakly man kept about as long as he could until the cold weather necessitated his removal to the infirmary.
3	—	—
4	Whitechapel - - -	The deceased was found by the police in Brick Lane and taken to the infirmary, where she was at once admitted. Upon admission she was found to be in a most filthy state; and was in a collapsed and moribund condition, from which she did not rally. No application for relief was made by or on behalf of the deceased prior to her being taken to the infirmary, and the relieving officers had no knowledge of her.
5	Stepney - - - -	In this case application for medical attendance was made to the relieving officer on the 1st February, which was granted, together with brandy and milk, as recommended by the medical officer; the deceased, however, died on the same day; no previous application had been made for relief in this case which, up to the date mentioned, was unknown to the relieving officer.
6	City of London - - -	This man was admitted to the local house from the casual wards, transferred on the 13th February to the infirmary, and died there on the 14th from the cause returned at the inquest. Nothing is known of his antecedents.
7	Poplar - - - -	It appears from the relieving officer's report that on Tuesday, 6th March, at 5 p.m., Mrs. Hardy, a monthly nurse, brought to him a certificate from Dr. Gill, certifying that this child was suffering from erysipelas and required removal to a hospital. He ascertained that the child was isolated, had been seen by Dr Gill and prescribed for the same day, and that the father was unaware of any application being made. The woman was told that it would be necessary for the father to see the relieving officer about the case. The next morning John Welch, applied, and stated that his wife had been recently confined, and that he had six children, aged 13, 11, 9, 8, 5 years, and 2 weeks, that he was a labourer at the Naval Stores, West India Docks, earning 1*l.* per week, and had an eel shop, the profit on the takings for the previous week amounting to 8*s.* His rent was 13*s.* per week. He asked that the child might be got into the sick asylum, and said he would contribute something towards its maintenance whilst there. A doctor's order was given, and the case visited by Dr. O'Brien, who found the child suffering from eczema and abscess of head. On the Friday morning the mother called and said the child was certainly worse. She was sent to Dr. O'Brien, who visited the case within a quarter of an hour, and then recommended the child's removal to the sick asylum. The child was not sent until the relieving officer had consulted the doctor, who strongly urged sending the case to the infirmary in the cause of humanity, seeing that the girl was being neglected at home, and that his instructions as to treatment were not being obeyed. On these grounds, and for the sake of the child, it was removed to the sick asylum the same afternoon, rapidly became worse, and died at night. The father and mother were subsequently prosecuted by the Society for the Prevention of Cruelty to Children, the man being sentenced to one month's imprisonment with hard labour, and the woman bound over to come up for judgment if called on.
8	Whitechapel - - -	The deceased was one of five children of parents living at 6, Flower and Dean Street, Spitalfields. On the 5th of March 1900, application was made to the relieving officer for medical attendance for the child, and an order for such attendance was at once given. The medical officer continued his attendance up to the time of death, which, it would seem, was accelerated by its exposure by the mother in the street at night.
9	Stepney - - - -	The relieving officer states that on the 31st March 1900 application was made to him by the officials of the Medland Hall Free Shelter for the admission of this man to the workhouse, and that on finding he was very ill an order was given for his admission to the Poplar and Stepney District Sick Asylum, where he died.
10	Mile End Old Town - -	No application for relief had been made to the guardians by or on behalf of the deceased, nor had the case been in any other way brought under the notice of the relieving officers.
11	Whitechapel - - -	The deceased was found by the police in Flower and Dean Street, ill and destitute. She was taken to the infirmary and at once admitted, but died the following day. She was in a shockingly neglected condition, swarming with vermin, and her clothing had to be destroyed. She stated that she had no friends and had made no application for relief.
12	Mile End Old Town - -	No application for relief had been made to the guardians by or on behalf of the deceased, nor had the case been in any other way brought under the notice of the relieving officers.
13	Whitechapel - -	An application was made to the relieving officer on Saturday, the 19th of May, for medical attendance for the deceased, then residing at a common lodging-house, 1, Osborne Street, Whitechapel. The order was at once given, and the medical officer promptly attended. The relieving officer also visited the case the same morning. An order was then given and countersigned by the medical officer for the admission of the deceased into the infirmary, and for his removal thereto in ambulance. Deceased, however, refused the proffered relief until the Monday morning, when he was admitted to the infirmary, but died the following day. The medical officer was in attendance on the Saturday and Sunday, and the relieving officer, finding that deceased had not been admitted to the infirmary, again visited on the Monday morning, but deceased had then been just removed in ambulance. The relieving officer had no previous knowledge of the deceased.
14	—	—
15	Whitechapel - - -	Deceased was found by the police in Brick Lane homeless and destitute. He was taken to the infirmary and at once admitted; but he died the following day. He was a vendor of matches, and when admitted to the infirmary was in a filthy state. It seems that on a previous occasion (30th March 1900) deceased was found destitute in Brick Lane, taken to the infirmary at 11.15 p.m., and two days later transferred to the workhouse, from which he voluntarily discharged himself on the 9th of May. The relieving officers have no further knowledge of the deceased.

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EASTERN DISTRICT OF

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
16	Abraham Goldstein; 4, Marmaduke Place, St. George's; journeyman tailor.	48 years	16 Aug.	No	No	None	Phthisis, accelerated by want of food and nursing, with bad sanitary surroundings.
17	John Poole; 9, Dorset Street, Spitalfields; brewers' labourer.	60 „	11 Sept.	No	No	Medical officer and nurse of Whitechapel Infirmary.	Lobar pneumonia, accelerated by want of nursing and attention.
18	Woman unknown; address and occupation unknown.	40 „	14 Nov.	No	No	Medical officer and nurse of Whitechapel Infirmary.	Cardiac failure, caused by exposure.
19	Eliza Stone; no fixed home, daughter of Thomas Stone; hawker (deceased).	14 „	21 „	No	No	Medical officer and sister of Whitechapel Infirmary.	Bronchitis and pneumonia supervening on heart disease, accelerated by exposure.
20	Emma Frances Stevens; 6, Denbigh Road, Bow; daughter of Frances Stevens, widow of Richard Stevens, whitewasher.	3 weeks	30 Dec.	No	No	None	Starvation due to insufficient quality of mother's milk caused by absence of food.

23 April 1901.

Wynne E. Baxter,
Coroner for the Eastern District of the County of London.

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THE COUNTY OF LONDON.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to Cases included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
16	St. George-in-the-East -	The relieving officers state no application of any kind by or on behalf of the deceased was made to them for relief.
17	Whitechapel - - -	Deceased applied to the relieving officer for admission to the infirmary on the 6th September 1900, and an order was at once given, the deceased being conducted with it to the infirmary. He had made no previous application for relief, and the relieving officer had no previous knowledge of deceased.
18	Whitechapel - -	Deceased was found by the police ill in Great Garden Street, and taken to the Commercial Street Police Station. The divisional surgeon, who was called, ordered her immediate removal to the infirmary, where she was admitted, but died two hours later. The relieving officers had no knowledge of deceased.
19	Whitechapel - - -	Deceased was found in the street and taken to the infirmary in a state of collapse. Her mother was a hawker, and, with her child, used to sleep in shelters and common lodging-houses. On the same day as the child was admitted to the infirmary the mother applied for her own admission on account of an ulcer of the leg, and was admitted. No previous application for relief had been made by mother or child. When admitted the child was in a shocking state of neglect and dirt, and in a dying condition. The mother had been tramping about the country with her. The mother was subsequently prosecuted at the instance of the National Society for the Prevention of Cruelty to Children.
20	Poplar - - -	Application was made to the relieving officer, on the 31st December 1900, for an order for the interment of this child, which was granted, but no previous application of any kind had been made to the guardians or their officers, nor had the case been brought under the notice of the relieving officer.

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NORTH EASTERN DISTRICT

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
21	Harriet Rowe; homeless, formerly of 110, Shacklewell Lane, Hackney; widow.	82 years	1 Jan.	No	No	Medical officer of Hackney Infirmary.	Apoplexy, accelerated by destitution.
22	Emma Paige; 46, Rendlesham Road, Hackney; widow.	70 "	1 "	No	Yes; offered and refused. Found dying in the street.	None	Syncope from Bright's disease, accelerated by want of food and nursing.
23	Frederick Dearing; homeless; labourer.	40 "	16 "	No	No. Found dying in the street.	Medical officer of Bethnal Green Infirmary.	Pneumonia and destitution.
24	Harriet Hicks; homeless; widow.	66 "	17 "	No	No. Found ill in the street.	Medical officer of Holborn Union Workhouse.	Congestion of the lungs, and exposure and destitution.
25	Mary Ann Quinn; 27, Evelyn Buildings, Holborn; doll maker.	65 "	17 "	Yes, 2s. 6d. a week.	Offered and accepted.	Medical officer of Holborn Union Workhouse.	Exhaustion from congestion of lungs, and want of necessaries and nursing.
26	Thomas Beaumont; homeless; weaver.	30 "	17 "	No	Admitted to casual ward.	Medical superintendent of Shoreditch Infirmary.	Pneumonia and destitution.
27	William Chapman; 15, Totty Street, Bethnal Green; lavatory attendant.	61 "	10 April	No	Admitted to infirmary.	Medical officer of Bethnal Green Infirmary.	Syncope from pneumonia, and want and neglect.
28	Henry Pykerman; 36, Fanshawe Street, Shoreditch; cabinet maker.	48 "	11 "	No	Admitted to infirmary.	Medical superintendent of Shoreditch Infirmary.	Syncope from pleurisy, and want of food and necessaries.
29	Sarah Burgess; 71, Rushton Street, Shoreditch; artificial flower maker.	55 "	21 "	No	No	None	Phthisis, accelerated by poverty.
30	Ada Gray; daughter of George Gray, 4, Penn Street, Shoreditch; labourer.	5 months	1 Sept.	No	No	None	Exhaustion from want of feeding, due to poverty of parents.
31	Alfred Dorling; 71, Warner Place, Bethnal Green; wood porter.	45 years	19 Nov.	No	Admitted to infirmary.	Medical officer of Hackney Infirmary.	Pneumonia, due to exposure and neglect.
32	William G. Dodds; homeless; book-binder.	49 "	21 "	No	Admitted to infirmary.	Medical superintendent of Shoreditch Infirmary.	Pericarditis and alcoholic liver disease, accelerated by exposure and want.
33	Annie Cope; homeless; charwoman.	30 "	27 "	No	Admitted to infirmary.	Medical superintendent of Bethnal Green Infirmary.	Syncope from bronchitis, and destitution.

4 April 1901.

William Wynn Westcott,
Coroner for the North Eastern District of the County of London.

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OF THE COUNTY OF LONDON.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
21	Hackney - - -	This woman was admitted to the workhouse on the 15th December, 1899, having been brought in by the police, and transferred to the infirmary on the 26th December, 1899. She died there on the 27th December, 1899. The relieving officer reports that the deceased had not at any time applied to him for relief.
22	Hackney - - - -	None of the officers of the guardians of whom inquiry has been made appear to know anything of this case; the relieving officer for the district in which her last address is situated states that the same had not in any way been under his notice.
23	Bethnal Green - - -	There is no record of any application to relieving officer in this case. The deceased was brought to the workhouse by police at 5.5 a.m., sick, and died in the receiving ward at 5.15 a.m. same day.
24	Holborn - - - -	No application for relief was made to the guardians in this case.
25	Holborn - - -	In this case relief to the extent of 2*s.* 6*d.* per week had been given until her admission to the workhouse.
26	St. Leonard, Shoreditch -	In this case the first knowledge which the guardians or their officers had was the admission to the casual wards of the deceased, from whence he was transferred to the infirmary. Admission to the workhouse had in no way been offered or refused for the reason that no application had been made.
27	Bethnal Green - - -	The relieving officer reports that application for relief was made by the landlady, Mrs. Govey, and adds: "On visiting I found the man in a filthy condition and in a shocking neglected state. A single daughter with an illegitimate child was living in the same house, and she came up to the office with the landlady, but never said who she was. It appears she has had her father's club money and was supposed to keep him with it. Whilst I was there his son called and stated he had no idea of the condition of his father. He left him nine months ago and had lost sight of him since until about one month ago." The workhouse master reports that the deceased on the 3rd April was admitted from 15, Totty Street, at 2.50 p.m. and died 6th April 1900, in the imbecile wards of the workhouse.
28	St. Leonard, Shoreditch -	The deceased was brought to the infirmary gate on a costermonger's barrow and at once admitted. Admission to the workhouse had in no way been offered or refused, for the reason that no application had been made.
29	St. Leonard, Shoreditch -	No application to the guardians or their officers had been made in this case, neither had the deceased person in any other way been brought to their notice.
30	St. Leonard, Shoreditch -	No application to the guardians or their officers had been made in this case, neither had the deceased person in any other way been brought to their notice.
31	Hackney - - - -	The steward of the infirmary states that this man was brought to the Hackney Union Infirmary by the police without an order of admission, was admitted on the 10th November 1900, and died on the 13th November 1900, and the relieving officer reports that the deceased had not at any time applied to him for relief.
32	St. Leonard, Shoreditch -	The deceased was brought to the infirmary by the police. Admission to the workhouse had in no way been offered or refused, for the reason that no application had been made.
33	Bethnal Green - - -	There is no record of any application to relieving officer in this case. She was brought by the police to the workhouse and admitted November 22nd, 1900, at 12.25 p.m. She was transferred to the infirmary at 12.40 p.m. and died two days later (November 24th).

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CENTRAL DISTRICT OF

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
34	Annie Ward; no known address; needlewoman.	About 35 years.	1 Jan. -	No - -	Not known - -	None - - - -	Syncope from cardiac failure when suffering from malnutrition, cold, exposure, and self-neglect.
35	Susan Talbey; common lodging-house, Compton Street, St. Giles; widow of —— Talbey. ——.	69 years	27 „ -	No - -	Not known. Found dying in street and removed to workhouse, where she died four hours after admission.	Nurse and assistant medical officer of St. Giles Workhouse.	Syncope when suffering from pneumonia and fatty heart, accelerated by exposure and want of food from self-neglect.
36	Emily Stevenson; no known address; separated from husband on account of her habits; wife of Henry Stevenson, an attendant, of 13, Gower Place, St. Pancras.	47 „ -	7 Feb. -	No - -	Not known. Found dying in street and died before she could be taken to workhouse.	None - - - -	Exhaustion when suffering from fatty degeneration of heart, pleurisy, and pneumonia, accelerated by exposure, want of food, intemperate habits, and self-neglect.
37	Charlotte Maud Davies; no known address; domestic servant.	About 53 years.	9 March	No - -	Not known. Found dying in street and died 2½ hours after admission to workhouse.	Medical superintendent of St. Pancras Workhouse.	Syncope when suffering from disease of heart and lungs, accelerated by exposure, want of proper nourishment, and from self-neglect.
38	George Dowler; 3, Brand Street, Islington; scaffolder.	68 years	27 „ -	No - -	No - - - -	None - - - -	Syncope when suffering from exhaustion, consumption, and heart disease, aggravated by want of nourishment from self-neglect.
39	Joseph Thomas Walden; no known address; general labourer.	49 „ -	31 Dec. -	No - -	Not known. Found ill in street and taken to workhouse, where he died shortly after admission.	Assistant medical superintendent and porter of Paddington Workhouse.	Syncope and exhaustion when suffering from pneumonia and exposure and self-neglect.

3 April 1901.

G. Danford Thomas,
Coroner for the Central District of the County of London.

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THE COUNTY OF LONDON.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
34	—	—
35	St. Giles and St. George, Bloomsbury.	The relieving officer reports: "No application whatever was made respecting the deceased prior to her being brought to the workhouse by the police on the 22nd January 1900."
36	St. Pancras - - - -	No application had been made by the deceased to the guardians or their officers for relief, and the case had in no other way been brought under the notice of the relieving officers. An order for admission to the workhouse had not in any way been offered or refused.
37	St. Pancras - - - -	No application had been made by the deceased to the guardians or their officers for relief, and the case had in no other way been brought under the notice of the relieving officers. An order for admission to the workhouse had not in any way been offered or refused.
38	St. Mary, Islington - -	The relieving officer reports that no application was made to him in any way on behalf of the deceased.
39	Paddington - - -	The relieving officer reports that the deceased was admitted to the workhouse on 26th December 1900, and transferred to the infirmary on 27th December 1900. No previous application had been made to the relieving officers of Paddington, but there is a note in the report that the man had been previously an inmate of the Kensington Infirmary. The clerk to the Kensington Guardians reports that a "Thomas Waldron, aged 40 years," was admitted to the infirmary in January 1900, and discharged in the March following.

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WESTERN DISTRICT OF

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
40	Maria Riley; 25, Bangor Street, W. Kensington; widow, charwoman.	60 years	4 Jan. -	No - -	Died at relief office, Mary Place, Kensington, where she was taken by police from the street on account of illness.	Night porter at relieving office and parish medical officer, Kensington Union.	Syncope from acute pneumonia, and phthisis, accelerated by want of food.
41	Ellen Taylor; 89, Princes Road, Lambeth; wife of Edwin Taylor, a painter.	51 „	19 Feb. -	No - -	Died in St. George's Infirmary, Chelsea.	Nurse and medical officer of St. George's Infirmary, Chelsea.	Syncope and exhaustion from gangrene of foot following exposure.
42	Robert Gravett; 1, Cunningham Road, Shepherd's Bush, W.; bricklayer.	53 „	20 Aug.	No - -	Died in Fulham Infirmary.	Nurse and medical officer of Fulham Infirmary.	Syncope from pneumonia accelerated by exposure and want.
43	William Woods; no home; labourer.	49 „	20 Oct. -	No - -	Stated by himself to have been "in every infirmary and hospital in London." Died in Fulham Infirmary.	Attendant and medical officer of Fulham Infirmary.	Syncope from heart disease, accelerated by exposure.
44	Albert York; parentage unknown, found on a doorstep, 1, York Terrace, Marylebone.	About 8 months.	23 Nov.	No - -	Died in Marylebone Parish Infirmary, North Kensington, brought from Marylebone Workhouse.	Two nurses and medical officer of Marylebone Infirmary.	Exhaustion from bronchitis and exposure.
45	Robert Arthur Oliver; no home; formerly a barrister's clerk.	50 years	27 Nov. -	No - -	Died in Fulham Infirmary.	Attendant, nurse, assistant medical officer, and medical officer of Fulham Infirmary.	Exhaustion from exposure, alcoholism, want of food, and self-neglect.

4 April 1901.

C. Luxmoore Drew,
Coroner for the Western District of the County of London.

SOUTH WESTERN DISTRICT OF

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
46	Ann Launchbury; no fixed abode, last of Lambeth Infirmary; spinster.	58 years	25 Jan. -	No - -	No. Found ill in street and taken to infirmary.	Medical officer of Lambeth Infirmary.	Pneumonia, accelerated by exposure and starvation.
47	John William Audsley; no fixed abode; waterman.	48 „	30 May -	No - -	No. Found ill in street and taken to infirmary.	Medical officer of Lambeth Infirmary.	Exhaustion from consumption, want of food, and self-neglect.
48	William Eagar; no fixed abode; labourer.	64 „	25 Oct. -	No - -	No. Found ill in street and taken to infirmary.	Medical officer of Lambeth Infirmary.	Exposure, starvation, and self-neglect.
49	Charlotte Burberry; no fixed abode; widow.	40 „	1 Dec. -	No - -	No - - -	Medical officer of Lambeth Infirmary.	Pneumonia, fatty heart, exposure, and alcoholism.

13 April 1901.

A. Braxton Hicks,
Coroner for the South Western District of the County of London.

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THE COUNTY OF LONDON.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
40	St. Mary Abbotts, Kensington.	The deceased was brought to the relief offices at Mary Place from the streets by the police, on the 1st January, in a dying condition. Brandy was at once administered by the relieving officer, and she died 15 minutes after arrival. No application for relief had been previously made in any form to the guardians or their officers, nor had admission to the workhouse been offered or refused.
41	St. George's - - -	The relieving officer reports that on the 13th February 1900, he admitted the deceased from the surgery of Westminster Hospital, as there were no vacant beds there. She was in a dazed condition and could scarcely speak. It appeared she had been found ill in the street by the police, and taken by them to the hospital.
42	Fulham - - - -	This man made application at half past five o'clock in the afternoon of the 7th August 1900, to the acting relieving officer for the No. 2 district of the parish for admission to the Fulham Workhouse, the relieving officer at that time being absent on annual leave. The man gave his address as No. 30 Cathnor Road, Shepherd's Bush, and was admitted to the workhouse in the evening of the 7th August and transferred the same day to the Fulham Infirmary, in which institution he died on the 17th August. No previous application for relief had been received from this man.
43	Fulham - - - -	This man applied for admission to the Fulham Infirmary at the private address of the relieving officer of No. 1 District, between 2 and 3 o'clock in the morning of the 30th September 1900. At that time he had no home and appeared to be very ill and under the influence of drink, and was removed by the relieving officer, with the assistance of the police, to the Infirmary on the police ambulance. No application before the one mentioned above had been made by the deceased to the relieving officer of this parish for assistance. He was on the 13th October 1900, transferred from the infirmary to the workhouse, in which establishment he died on the 18th October last.
44	St. Marylebone - - -	The only information obtainable in the case is as follows:—"Sunday, November 4th, 1900, 10.30 p.m. Destitute male child was found abandoned at York Terrace, Regent's Park, by Albert Constable, of 9, Wyndham Place, and brought by P.C. 83, D., of Marylebone Lane Station, was admitted by master and sent to the nursery, was transferred to infirmary, November 13th. Up to date police inquiries have not resulted in any additional information."
45	Fulham - - - -	This man, who had no home in this parish, was found wandering in Brook Green, Hammersmith, by the police, by whom he was brought to the Fulham Infirmary on the 24th November 1900. The man died the same day. At the time of admission his name could not be ascertained, but it was subsequently found out. No application for relief had ever been made by the deceased to the officers of this parish.

THE COUNTY OF LONDON.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
46	Lambeth - - -	No application was made by the deceased to the guardians or their officers for relief; the case was not in any way brought under the notice of the relieving officers nor was admission offered or refused beyond what is stated in the return.
47	Lambeth - - -	The deceased was admitted to the workhouse, Princes Road, on the 22nd January 1900, by the relieving officer of No. 1 District, and on the 5th February 1900 he was sentenced to five days' hard labour at Lambeth Police Court for neglecting his work; no further application was made for relief to the guardians or their officers until he was found ill in the streets by the police, and taken to the infirmary as stated in the return.
48	Lambeth - - -	No application was made by the deceased to the guardians or their officers for relief; the case was not in any way brought under the notice of the relieving officers, nor was admission offered or refused beyond what is stated in the return.
49	Lambeth - - - -	The deceased was admitted to the workhouse, Princes Road, on the 9th November 1900, by the relieving officer of No. 1 District and discharged on the same day for treatment in the infirmary; she did not, however, apply there, and nothing more was heard of the case until she was brought to the infirmary by the police on the 24th November 1900, where she died on the 26th day of the same month.

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SOUTH EASTERN DISTRICT OF

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
50	John Alfred Newland; formerly of 19, Elizabeth Terrace, Eltham; carter.	41 years	15 Feb. -	No - -	Not offered or sought; Deceased found dead in Lewisham Parish.	None - - - -	Exhaustion from cold and exposure.

3 April 1901.

E. Arundel Carttar,
Coroner for the South Eastern District of the County of London.

BOROUGH OF

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union of Parish was Examined at the Inquest. (7)	Verdict. (8)
51	James M. Crew; no address known; labourer and Army pensioner.	65 years	29 Mar.	No - -	No - - - -	No - - - -	Natural death accelerated by exposure to cold and starvation.

J. F. Langham,
Late Coroner for the Borough of Southwark.
By *Arthur C. Langham*, his Deputy.

CITY AND LIBERTY

RETURN of Deaths from Starvation, Privation, &c., in the Year 1900.

Number. (1)	Name, Address or last-known Address, and Occupation of Deceased. (2)	Age. (3)	Date of Inquest. (4)	Whether Receiving Out-door Relief at Time of Death, and, if so, Amount. (5)	Whether Admission to the Workhouse was Offered and Refused. (6)	Whether any, and, if so, what Officer of the Union or Parish was Examined at the Inquest. (7)	Verdict. (8)
52	Stephen Charles Wheeler; no home; costermonger.	53 years	29 Apr. -	No - -	Admitted to Strand Workhouse on 29th April.	Night porter at Strand Workhouse.	Chronic alcoholism and chronic phthisis, accelerated by starvation and exposure.
53	A man unknown (known by the name of Colbrooke); address and occupation unknown.	About 70 years.	27 Oct. -	No - -	No; found dying in Hyde Park.	None - - - -	Pneumonia, accelerated by starvation and exposure.

30 April 1901.

J. Troutbeck,
Coroner for the City and Liberty of Westminster.

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THE COUNTY OF LONDON.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
50	Lewisham - - - -	The relieving officer reports :—" I have no record of ever receiving an application from the deceased for relief, neither has my attention ever been called to his case. From inquiries I find that prior to his leaving the parish of Eltham about March 1899, he had taken to drink and neglected his work, and himself."

SOUTHWARK.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
51	Southwark - - - -	The deceased does not appear to have made any application to the guardians or their officers for relief, and the case does not appear to have been brought under their notice in any other way.

OF WESTMINSTER.

OBSERVATIONS furnished to the LOCAL GOVERNMENT BOARD by BOARDS of GUARDIANS with reference to CASES included in the RETURN.

Number. (9)	Name of Union or Parish. (10)	Observations by the Board of Guardians. (11)
51	Strand - - -	The deceased was admitted on the 29th April, 1900, at 12.15 a.m. suffering from acute bronchitis and exposure. He was seen by the medical officer, but died at 1.45 p.m. the same day, and as the medical officer was unable to certify the cause of death an inquest was held on the 2nd May 1900. No application was made by the deceased to the guardians or their officers for relief, but it appears that the deceased man had been admitted to the Bear Yard Workhouse on two previous occasions, viz., 5th October, 1898, when he was found in the street by the police authorities and taken to the workhouse, and on the 28th November 1899 when he was referred from King's College Hospital suffering from "Bright's Disease." On each of these occasions he was admitted to the workhouse without an order of admission from the relieving officer.
52	Saint George's - - -	The relieving officer states that he gave an order for the burial of this man after the inquest, on the application of the mortuary keeper, but had no previous knowledge of the case.

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DEATHS FROM STARVATION, OR ACCELERATED BY PRIVATION (LONDON).

RETURN of the Number of all DEATHS in the ADMINISTRATIVE COUNTY OF LONDON, in the Year 1900, upon which a Coroner's Jury has returned a Verdict of DEATH from STARVATION, or DEATH accelerated by PRIVATION; together with any Observations furnished to the Local Government Board by Boards of Guardians with reference to Cases included in the Return (in continuation of Parliamentary Paper, No. 345, of Session I. of 1900).

(*Mr. Talbot.*)

Ordered, by The House of Commons, *to be Printed,*
14 *August* 1901.

[*Price* 2*d.*]

351.

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JAN 20

RELIGIOUS INSTRUCTORS.

RETURN to an Order of the Honourable The House of Commons, dated 12 July 1901;—*for*,

RETURN "showing, with respect to each POOR LAW UNION in the METROPOLIS, whether there is a PAID RELIGIOUS INSTRUCTOR (Roman Catholic or Nonconformist) for the INMATES of the WORKHOUSE or WORKHOUSE INFIRMARY, and what is the AMOUNT of the SALARY payable to each INSTRUCTOR."

Local Government Board, 30 July 1901. } S. B. PROVIS.

(*Mr. Talbot.*)

Ordered, by The House of Commons, *to be Printed*, 1 *August* 1901.

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SUMMARY NOTE.

There are in the Metropolis 31 Poor Law Unions, for which there are 46 Workhouses and 24 Workhouse Infirmaries. Of these 30 possess one or more Workhouses, and 24 also possess separate Infirmaries. The Parish of Hammersmith does not at present possess either a Workhouse or an Infirmary.

Roman Catholic Instructors have been appointed at 25 Workhouses and 16 Infirmaries.

Nonconformist Instructors have been appointed at 6 Workhouses and 3 Infirmaries.

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RETURN showing, with respect to each POOR LAW UNION in the METROPOLIS, whether there is a PAID RELIGIOUS INSTRUCTOR (Roman Catholic or Nonconformist) for the INMATES of the WORKHOUSE or WORKHOUSE INFIRMARY, and what is the AMOUNT of the SALARY payable to each INSTRUCTOR.

Union or Parish.	Whether there is a paid Religious Instructor (Roman Catholic or Nonconformist) for the Inmates, and, if so, what Salary is payable to him.	
	Roman Catholic.	Nonconformist.
BETHNAL GREEN:		
Workhouse	No	No.
Infirmary	No	No.
CAMBERWELL:		
Gordon Road Workhouse	No	No.
Constance Road Workhouse	No	No.
Infirmary	No	No.
CHELSEA:		
Fairfield House Workhouse	No	No.
King's Road Workhouse	Yes, 20*l.* } 50*l.**	No.
Infirmary	Yes, 30*l.* } 50*l.**	No.
CITY OF LONDON:		
Homerton Workhouse	No	No.
Thavies Inn Workhouse	No	No.
Infirmary	No	No.
FULHAM:		
Workhouse	Yes, 75*l.* } 100*l.**	Yes, 37*l.* 10*s.* } 75*l.**
Infirmary	Yes, 25*l.* } 100*l.**	Yes, 37*l.* 10*s.* } 75*l.**
ST. GEORGE-IN-THE-EAST:		
Workhouse	Yes, 60*l.* } 125*l.**	No.
Infirmary	Yes, 65*l.* } 125*l.**	No.
ST. GEORGE'S:		
Buckingham Palace Road Workhouse.	No	No. But the Board are considering a proposal to appoint a "Free Church minister" at £150 for these establishments.
Fulham Road Workhouse	Yes, 75*l.* } 100*l.**	No.
Infirmary	Yes, 25*l.* } 100*l.**	No.
ST. GILES AND ST. GEORGE:		
Workhouse	Yes, 50*l.*	No.
GREENWICH:		
Workhouse	Yes, 50*l.* } 80*l.**	No.
Infirmary	Yes, 30*l.* } 80*l.**	No.
HACKNEY:		
Workhouse	No	Yes; no salary, but he receives an allowance of dinner and tea daily.
Infirmary	No	No.
HAMPSTEAD:		
Workhouse	No	No.
HOLBORN:		
City Road Workhouse	Yes, 40*l.*	No.
Mitcham Workhouse	Yes, 40*l.*	No.
Infirmary	Yes, 40*l.*	No.

* Denotes that the same Officer acts as Instructor for both Establishments.

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Union or Parish.	Whether there is a paid Religious Instructor (Roman Catholic or Nonconformist) for the Inmates, and, if so, what Salary is payable to him.	
	Roman Catholic.	Nonconformist.
Islington:		
Cornwallis Road Workhouse	No	No.
St. John's Road Workhouse	No	No.
Infirmary	No	No.
Kensington:		
Mary Place Workhouse	No	No.
Marloes Road Workhouse	Yes, 20*l.* } 80*l.**	No.
Infirmary	Yes, 60*l.*	No.
Lambeth:		
Renfrew Road Workhouse	Yes } 52*l.**	No.
Prince's Road Workhouse	Yes	No.
Infirmary	Yes, 50*l.*	No.
Lewisham:		
Workhouse	No	No.
Infirmary	No	No.
St. Marylebone:		
Workhouse	Yes, 80*l.*	Yes, 30*l.* } 50*l.**
Infirmary	Yes, 80*l.*	Yes, 20*l.*
Mile End Old Town:		
Workhouse	No	No.
Infirmary	No	No.
St. Olave's:		
Ladywell Workhouse	Yes, 50*l.*	No.
Parish Street Workhouse	Yes, 22*l.* 10*s.*	No.
Infirmary	Yes, 55*l.*	No.
Paddington:		
Workhouse	No	No.
Infirmary	No	No.
St. Pancras:		
Pancras Road Workhouse	Yes, 80*l.*	Yes, 80*l.*
Streatham Workhouse	No	No.
Infirmary	Yes, 40*l.*	No.
Poplar:		
Workhouse	Yes, 80*l.*	No.
Shoreditch:		
Wood Green Branch Workhouse	No	No.
Workhouse	Yes, 10*l.* } 25*l.**	No.
Infirmary	Yes, 15*l.*	No.
Southwark:		
Christchurch Workhouse	No	No.
Newington Workhouse	Yes, 50*l.*	No.
St. George's Workhouse	No	No.
Infirmary	Yes, 40*l.*	No.
Stepney:		
Bromley Workhouse	Yes, 80*l.*	No.
Ratcliff Workhouse	No	No.
Strand;		
Edmonton Workhouse	Yes, 65*l.*	No.
Bear Yard Workhouse	No	No.
Wandsworth and Clapham:		
Tooting Workhouse	Yes, 40*l.*	Yes, 20*l.*
Wandsworth Workhouse	Yes, 20*l.* } 60*l.**	Yes, 20*l.*
Infirmary	Yes, 40*l.*	Yes, 20*l.*

* Denotes that the same Officer acts as Instructor for both Establishments.

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Union or Parish.	Whether there is a Paid Religious Instructor (Roman Catholic or Nonconformist) for the Inmates, and, if so, what Salary is payable to him.	
	Roman Catholic.	Nonconformist.
Westminster:		
Workhouse - - - -	Yes, 30*l.* - - - -	No.
Whitechapel:		
Workhouse - - - -	Yes, 55*l.* - - - -	No.
Infirmary - - - -	Yes, 55*l.* - - - -	No.
Woolwich:		
Workhouse - - - -	Yes, 5*l.* } 20*l.** - - -	No.
Infirmary - - - -	Yes, 15*l.* }	No.

* Denotes that the same Officer acts as Instructor for both Establishments.

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RELIGIOUS INSTRUCTORS.

RETURN showing, with respect to each POOR LAW UNION in the METROPOLIS, whether there is a PAID RELIGIOUS INSTRUCTOR (Roman Catholic or Nonconformist) for the INMATES of the WORKHOUSE or WORKHOUSE INFIRMARY, and what is the AMOUNT of the SALARY payable to each INSTRUCTOR.

(*Mr. Talbot.*)

Ordered, by The House of Commons, *to be Printed,*
1 *August* 1901.

[*Price* 1*d.*]

297.

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LONDON COUNTY COUNCIL.

RETURNS RELATING TO THE COUNCIL.

I.—**RETURN** (in pursuance of Act 32 & 33 Vict. c. 102, s. 49) showing, up to 31st March 1901,—

1. The Amount of Consolidated Stock;
2. The Application of the Money raised by such Stock;
3. The Sums carried to the Consolidated Loans Fund;
4. The Application of the Consolidated Loans Fund; and
5. An Estimate of the Expenditure of the Council for all purposes, for the Year ending 31st March 1902.

II.—**RETURN** (in pursuance of Act 38 & 39 Vict. c. 65, s. 13) showing, up to 31st March 1901,—

1. All Moneys raised by the Metropolitan Board of Works and the Council since the passing of the Act, for the Purposes mentioned in the Act;
2. Particulars in relation to every Parish, District, Union, or Place, in respect whereof a Loan has been obtained from the Metropolitan Board of Works or the Council since the passing of the Act.

Treasury Chambers,
6 June 1901.

AUSTEN CHAMBERLAIN.

(Presented pursuant to the Acts 32 & 33 Vict. c. 102, s. 49, and 38 & 39 Vict. c. 65, s. 13.)

Ordered, by The House of Commons, *to be Printed,*
6 *June* 1901.

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106.

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RETURNS RELATING TO THE COUNCIL.

I.—RETURN (in pursuance of Act 32 & 33 Vict. c. 102, s. 49) showing, up to the 31st March 1901,—1. The Amount of Consolidated Stock; 2. The Application of the Money raised by such Stock; 3. The Sums carried to the Consolidated Loans Fund; 4. The Application of the Consolidated Loans Fund; and 5. An Estimate of the Expenditure of the Council for all Purposes, for the Year ending 31st March 1902.

1.—Amount of Consolidated Stock.

	£. s. d.	£. s. d.
Outstanding on 31st March 1900 (*vide* prior Return, No. 206, Session 1900) - - - - - - - - - - -	41,761,637 13 11	
Created during the year ended 31st March 1901 - - - -	5,000,000 - -	
		46,761,637 13 11

2.—Application of the Money raised by such Stock.

(*a.*) Amount of Money raised:				
On Stock created up to 31st March 1900 (*vide* prior Return, No. 206, Session 1900) - - - - - - - - - - - - -				40,597,443 12 5
On Stock created during year ended 31st March 1901 - - - - - -				4,846,327 14 3
			£.	45,443,771 6 8
(*b.*) Application of the same:				
Up to 31st March 1900 (*vide* prior Return, No. 206, Session 1900) - - -				42,092,566 18 8
Up to 31st March 1901:	£. s. d.	£. s. d.		
Contributions to Local Authorities towards Local Improvements - - - - -	- -	7,202 17 11		
Improvements under General Powers:				
Strand widening at Nos. 76 to 88 -	2 7 -			
Elephant and Castle, Walworth Road-	9,141 13 9			
Lambeth Bridge Approach - -	140 19 6			
Victoria Park Approach (Parnell Road) - - - - - - -	53 11 6			
		9,338 11 9		
Additional Office Accommodation:				
Warwick Street Site - - - - -	3,047 7 7			
22, Cockspur Street - - - - -	10,217 15 10			
25, Cockspur Street - - - - -	16,348 8 -			
26 and 27, Cockspur Street - -	85,759 9 -			
Central Offices extension - - -	73 2 3			
		115,446 2 8		
Acquisition and Restoration of No. 17, Fleet Street - - - - - - -		20,272 7 -		
Blackheath, Acquisition of Ranger's House - - - - - - - - -		3,576 6 6		
Transfers to the following Accounts in respect of Improvements, &c.:				
Dwelling House Improvement Fund -	55,225 6 4			
Fire Brigade - - - - - -	86,958 1 6			
Main Drainage - - - - -	85,004 - 10			
Parks and Open Spaces - - -	20,727 2 6			
Battersea Bridge - - - - -	5,131 18 1			
Blackwall Tunnel - - - - -	10,564 8 3			
Greenwich Tunnel (Act of 1897) -	45,256 3 11			
Rotherhithe Tunnel - - - - -	37,937 9 6			
Wandsworth Bridge - - - - -	200 10 6			
Battersea and Streatham Railway Bridges - - - - - - -	2,053 9 6			
Carried forward - - - £.	349,058 10 11	155,836 5 10		42,092,566 18 8

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2.—APPLICATION of the Money raised by such Stock—*continued.*

(*b.*) Application of the same—*continued.*	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		155,836 5 10	42,092,566 18 8
Transfers to the following Accounts in respect of Improvements, &c.:—*continued.*			
Vauxhall Bridge - - - -	46,941 14 11		
Tower Bridge Southern Approach -	106,108 - 2		
Tower Bridge Northern Approach -	3,844 15 10		
Holborn to Strand Improvement -	806,802 8 9		
Long Lane and Tabard Street, Southwark, Improvement - - -	68,768 17 7		
Strand Widening (Holywell Street) -	167,627 8 -		
Tottenham Court Road Widening (Bozier's Court) - - - -	2,600 5 5		
Old Street and Goswell Road Improvement - - - - -	136,796 5 10		
Southampton Row Improvement -	60,322 9 7		
High Holborn Widening - - -	5,193 4 4		
Old Gravel Lane Bridge - - -	120 11 6		
Nine Elms Lane Widening - -	2,295 18 4		
Albert Embankment Widening - -	7,607 6 11		
St. John Street, Clerkenwell, Widening	23 8 -		
Thames Embankment Extension -	50,481 14 6		
Wandsworth Road Widening - -	3,225 7 11		
Technical Education - - -	4,007 19 3		
Workshops and Storeyards - -	5,209 2 6		
Victoria Embankment, &c., Electric Lighting - - - - -	12,157 5 7		
Lunatic Asylums - - - -	207,572 10 1		
Weights and Measures - - -	2,343 8 3		
Tramways - - - - -	36,856 18 1		
Industrial Schools - - - -	2,746 12 8		
Gas Meter Testing - - - -	4,417 6 6		
Reformatories for Inebriates - -	4,789 14 11		
Joint Improvements:			
Battersea Park Road - - -	5,256 13 -		
Roehampton Street, Westminster -	2,387 14 -		
	2,105,563 13 4		
Deduct,—Receipt from Consolidated Loans Fund of Sums advanced to sundry Capital Accounts in respect of the two Years to 31st March 1901:			
Central Offices Extension £. 73 s. 2 d. 3			
Fire Brigade - - - 28,812 4 8			
Main Drainage - - 6,531 6 4			
Parks and Open Spaces - 10,857 17 11			
Victoria Embankment Electric Lighting - 13,503 1 11			
Asylums - - - 42,527 17 6			
Industrial Schools - - 294 18 11			
Reformatories for Inebriates - - - 1,382 3 9			
	103,982 13 3		
		2,001,581 - 1	
Loans advanced:			
School Board for London - - -	550,000 - -		
Managers of Metropolitan Asylum District - - - - -	268,316 - -		
Metropolitan Borough Councils - -	144,650 - -		
Poor Law Guardians - - -	209,145 - -		
		1,172,111 - -	
Expenses *re* issue of Stock of 1900, Stamp Duty, Commission, Receiving Charge, and Advertisements - - - -		24,900 19 6	3,354,429 5 5
			45,446,996 4 1
Balance overdrawn on 31st March 1901 - - - - - - - - -			3,224 17 5
		£.	45,443,771 6 8

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3.—Sums carried to the Consolidated Loans Fund.

(a.) Interest Account.

		£. s. d.	£. s. d.
Balance in hand on 31st March 1900 (*vide* prior Return, No. 206, Session 1900) - - - - - - - - - - - -			197,347 15 5
Received since 31st March 1900:			
Rents on various Improvements, and Deposits - - -		108,586 6 –	
Interest on Cash Balances, Temporary Investments, &c. - -		41,215 1 7	
Interest on Loans - - - - - - - - - - -		529,051 11 11	
Interest on Sums advanced to Capital Accounts:	£. s. d.		
General County - - - - - -	26,257 10 3		
Special County - - - - - -	6,845 13 –	33,103 3 3	
Interest on charge against the Tottenham and Wood Green Joint Drainage Committee of 30,000*l.*, the amount fixed as the proportionate Capital Cost of the Main Drainage System (under the Tottenham and Wood Green Sewerage Act, 1891) -		997 10 –	
Interest portion of Annuity received from Middlesex County Council, in repayment of sum due on apportionment of Property, Debts and Liabilities of former County of Middlesex (Local Government Act, 1888) - - - - - - - -		1,894 15 3	
Amount received for Interest in respect of Main Drainage Debt, from Hornsey, South Hornsey, Beckenham, and Willesden Urban District Councils, and the Tottenham and Wood Green Joint Drainage Committee - - - - - - - -		5,209 14 –	
Interest portion of Annuity received from Willesden Urban District Council under Section 5 (*a*) of the Willesden Sewerage Act, 1896 - - - - - - - - - - - -		78 6 4	
Income Tax — Amount received from Inland Revenue on Account of Tax overpaid during the seven years to 31st March 1897 - -	£ s. d. 70,298 5 4		
Less—Transfers to other Accounts:	£ s. d.		
Tramways Account - -	5,591 9 7		
Small Holdings Account -	2 4 1		
Working Class Dwellings Account - - - -	2,442 12 8	8,036 6 4	62,261 19 –
Transfers for Interest upon Capital Outlay, &c.:	£ s. d.		
From Works Account - - - -	5,126 2 9		
„ Technical Education Account - -	335 12 7		
„ Tramways Account - - -	49,256 17 –		
„ Small Holdings Account - -	25 7 3		
„ Working Class Dwellings Accounts -	17,037 9 5	71,781 9 –	
Amount raised in the County Rate, and brought into account during the year 1900–1 - - - - - - - - -		603,338 8 10	
			1,457,518 5 2
		£.	1,654,866 – 7

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4.—Application of the Consolidated Loans Fund.

(a.) Interest Account.

	£. s. d.	£. s. d.
Dividends on Consolidated Stock - - - - - - -	1,269,704 14 5	
Composition for Stamp Duty on Transfers of Stock - - -	9,437 12 10	
		1,279,142 7 3
Discount allowed on Instalments of Loan of 1900 paid in anticipation, less Interest on overdue Instalments - - - - - - - - - - - - - -		14,466 9 11
Interest on Money borrowed by the former Counties of Middlesex, Surrey, and Kent		9,671 – –
Rents, Rates, Taxes, and Repairs to Premises occupied by Tenants of the Council -		13,600 17 11
Interest on Purchase Moneys, Temporary Loans, &c. - - - - - - -		16,979 17 10
Expenses connected with Temporary Investments - - - - - - - -		274 17 3
Interest on London County Bills - - - - - - - - - -		24,762 14 10
Stamp Duty on London County Bills - - - - - - - - - -		300 – –
Income Tax—Tax deducted from Dividends and Interest payable, less Tax upon so much of such Dividends and Interest as is paid out of Interest and Rents received (already taxed)—two years - - - - - - - - - -		37,144 3 9
Transfers for Interest on accumulations of Sinking Fund for Municipal Lodging House and Dwellings - - - - - - - - - - - - -		370 10 8
		1,396,712 19 5
Balance on 31st March 1901 - - -		258,153 1 2
	£.	1,654,866 – 7

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3.—Sums carried to the Consolidated Loans Fund—*continued.*

(*b.*) Redemption of Debt Account.

	£. s. d.	£. s. d.	£. s. d.
Balance in hand on 31st March 1900 (*vide* prior Return, No. 206, Session 1900) - - - - - - - - - - -			107,579 12 5
Received since 31st March 1900:			
Sale of Ground Rents and Building and other Materials - -		3,017 18 9	
Repayment of Loans—Instalments:	£. s. d.		
Managers of Metropolitan Asylum District	111,523 5 8		
School Board for London - - - -	184,420 – –		
Receiver for the Metropolitan Police District	3,500 – –		
*Vestries and District Boards - - -	280,282 13 5		
Poor Law Guardians - - - -	150,314 13 5		
*Burial Boards - - - - - -	3,012 10 8		
*Commissioners of Baths, &c. - - -	5,749 – 8		
*Commissioners of Libraries, &c. - - -	1,550 4 2		
Managers of School Districts - - -	6,918 19 2		
Managers of Sick Asylum Districts - -	3,920 13 2		
*Churchwardens and Overseers - - -	1,700 14 4		
Urban District Councils - - - -	1,159 – –		
West Kent Main Sewerage Board - -	330 – –		
	754,381 14 8		
Instalments in repayment of Sums advanced to Capital Accounts - - - - - -	78,348 14 2	832,730 8 10	
Instalments in respect of Expenses incurred on behalf of Owners of Property, Thames Floods Prevention Works - -		– 16 6	
Unclaimed Dividends on Metropolitan Consolidated Stock (under Act 48 & 49 Vict. c. 50) - - - - - - - -		247 2 9	
Sinking Fund portion of Annuity received from Middlesex County Council, in repayment of Sum due on apportionment of Property, Debts and Liabilities of former County of Middlesex (Local Government Act, 1888) - - - - - -		2,554 10 8	
Amount received for Sinking Fund in respect of Main Drainage Debt, from Hornsey, South Hornsey, Beckenham, and Willesden Urban District Councils, and the Tottenham and Wood Green Joint Drainage Committee - - - - - -		4,708 1 10	
Sinking Fund portion of Annuity received from Willesden Urban District Council under Section 5 (*a*) of the Willesden Sewerage Act, 1896 - - - - - - - - -		70 2 11	
Transfers for repayment of Capital Outlay:	£. s. d.		
From Technical Education Account - -	210 8 6		
From Works Account - - - -	1,968 16 11		
From Tramways Account - - -	37,249 18 2		
From Working Class Dwellings Accounts	5,283 9 3		
From Small Holdings Account - -	1 1 9	44,713 14 7	
Amount raised in the County Rate, and brought into Account during the year 1900-1 - - - - - - - -		527,368 11 2	
			1,415,411 8 –
		£.	1,522,991 – 5

* Including amounts paid by the Metropolitan Borough Councils and the City of Westminster after 8th November 1900.

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4.—Application of the Consolidated Loans Fund—*continued.*

(*b.*) Redemption of Debt Account.

	£.	s.	d.	£.	s.	d.
Repayment of Loans transferred from former Counties of Middlesex, Surrey, and Kent -				31,142	17	11
Loans Advanced:						
Vestries and District Boards - - - - - - - -	938,623	–	–			
Metropolitan Borough Councils - - - - - - -	115,775	–	–			
Poor Law Guardians - - - - - - - - -	297,945	–	–			
Commissioners of Baths, &c. - - - - - - - -	13,500	–	–			
Commissioners of Libraries, &c. - - - - - - -	3,500	–	–			
				1,369,343	–	–
Transfer to Sundry Capital Accounts, for use at Interest pending Application of the Money to Redemption of Debt:						
Central Offices Extension - - - - - - - -	73	2	3			
Fire Brigade - - - - - - - - - - -	28,812	4	8			
Main Drainage and Main Sewers - - - - - - -	6,531	6	4			
Parks and Open Spaces - - - - - - - - -	10,857	17	11			
Victoria Embankment Electric Lighting - - - - - -	13,503	1	11			
Asylums - - - - - - - - - - - -	42,527	17	6			
Industrial Schools - - - - - - - - - - -	294	18	11			
Reformatories for Inebriates - - - - - - - -	1,382	3	9			
				103,982	13	3
Expenses of Sales of Property - - - - - - - - - - - - -				1,031	6	10
				1,505,499	18	–
Balance on 31st March 1901 - - -				17,491	2	5
			£.	1,522,991	–	5

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5.—Estimate of the Expenditure of the Council for the Year ending 31st March 1902.

	£. s. d.	£. s. d.	£. s. d.
(a.) Maintenance:			
1. Estimate of Expenditure for Charges on the Exchequer Contribution:			
Payments to Guardians and others in substitution for Local Grants formerly made by Parliament		228,702 – –	
Payments to Sanitary Authorities in respect of Medical Officers of Health and Sanitary Inspectors		26,620 – –	
Technical Education		180,000 – –	
			435,322 – –
2. Estimate of Expenditure for General Working and other Expenses chargeable on the County Rate:			
Interest on Money borrowed, &c.:	£. s. d.		
Dividends (less Income Tax) on Stock, including provision for Dividends on Stock to be created during the year	1,411,610 – –		
Interest on Loans transferred from former Counties of Middlesex, Surrey, and Kent (less Income Tax)	8,896 – –		
Interest on Temporary Loans	3,460 – –		
Interest on London County Bills	36,600 – –		
Transfers to the Accounts of Working Class Dwellings and Municipal Lodging House for Interest on Accumulations of Sinking Fund	512 – –		
Miscellaneous	22,000 – –		
		1,483,078 – –	
Consolidated Stock and Bills, Incidental Expenses		30,740 – –	
Rent Drawbacks		12,200 – –	
Income Tax		45,000 – –	
Indoor Pauper Grants to Guardians		327,024 – –	
Registration of Electors, Moiety of Expenses under the Registration Acts, 1843 to 1888		15,000 – –	
Judicial Expenses:	£. s. d.		
London Quarter Sessions, Salaries of Chairman and Deputy Chairman and their Clerks	4,100 – –		
Criminal Prosecutions	19,050 – –		
Central Criminal Court, Proportion of Salaries and Sundry Expenses	6,340 – –		
Judicial Salaries	11,945 – –		
Sessions Houses, Maintenance and Incidentals	2,740 – –		
Costs of Justices in Licensing Appeals	300 – –		
		44,475 – –	
Election of Councillors		4,500 – –	
Maintenance Charges:	£. s. d.		
Bridges, Tunnel, and Ferry	45,771 – –		
Fire Brigade	204,665 – –		
Thames Embankments	14,470 – –		
Main Roads	8,560 – –		
Subways	865 – –		
Main Drainage	282,570 – –		
Tide Gauges	370 – –		
Parks and Open Spaces	119,335 – –		
Pauper Lunatics	81,205 – –		
Industrial Schools	27,640 – –		
Reformatories for Inebriates	6,580 – –		
Expenses under Special Acts of Parliament:		792,031 – –	
Coroners' Inquests	34,240 – –		
Diseases of Animals Act, 1894	9,670 – –		
Weights and Measures	16,005 – –		
Electric Meter Testing, &c.	1,475 – –		
Railway and Canal Traffic Act	10 – –		
Inspection of Railway Bridges	565 – –		
Light Railways—Preparation of Schemes	500 – –		
Theatres and Music Halls, and Music and Dancing Licences	3,665 – –		
Carried forward £.	66,130 – –	2,754,048 – –	435,322 – –

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5.—ESTIMATE of the Expenditure of the Council for the Year ending 31st March 1902—*continued.*

(*a.*) MAINTENANCE—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		2,754,048 – –	435,322 – –
2. ESTIMATE for General Working and other Expenses, &c.—*continued.*			
Expenses under Special Acts of Parliament—*continued.*	£. s. d.		
Brought forward - -	66,130 – –		
Gas Testing - - - - - - - -	3,630 – –		
Gas Meter Testing - - - - - - -	7,655 – –		
Petroleum Licensing - - - - - - -	610 – –		
Explosives - - - - - - - - -	590 – –		
Infant Life Protection - - - - - -	630 – –		
Offensive Trades and Dairies - - - - -	2,190 – –		
Public Health (London) Act, 1891, Incidentals -	500 – –		
Drowned Bodies - - - - - - -	150 – –		
Constant Water Supply - - - - - -	10 – –		
Thames Floods Prevention - - - - - -	700 – –		
Housing of the Working Classes Acts - -	848 – –		
Supervision of Common Lodging Houses - -	2,900 – –		
Overhead Wires - - - - - - - -	10 – –		
Locomotives Act - - - - - - - -	10 – –		
Construction of Buildings (control over) - -	750 – –		
Naming and Numbering of Streets - - -	475 – –		
Tribunal of Appeal under London Building Act, 1894 - - - - - - - - -	810 – –		
District Surveyors' Reports - - - - -	80 – –		
Dangerous Structures - - - - - -	7,065 – –		
Factory and Workshop Acts, 1891 and 1895 -	2,860 – –		
Shop Hours Acts, &c. - - - - - -	1,495 – –		
Smoke Consumption - - - - - - -	100 – –		
London Government Act, 1899, Expenses of Committee of Privy Council, &c. - - - - -	8,500 – –		
Completed Improvements (Miscellaneous Expenditure, including expenses of investing and re-investing Funds in Court) - - - - -	1,000 – –		
		109,698 – –	
Rating Appeals, and Inquiries, &c., in connection with Quinquennial Valuation - - - - - - - - - - - -		900 – –	
Water Supply—Parliamentary and other expenses - - - - -		3,200 – –	
Market Inquiries - - - - - - - - - - -		25 – –	
Endowed Charities Inquiry - - - - - - - - -		1,500 – –	
Ground Plan of London - - - - - - - - - -		600 – –	
Ordnance Survey of London (5 feet) bringing and keeping up to date -		560 – –	
Register of Council's Property - - - - - - - - -		1,000 – –	
Map of London (land covered by buildings) - - - - - -		530 – –	
Publication of Records in Council's possession - - - - - -		200 – –	
Register of Historical, &c., Buildings - - - - - - - -		200 – –	
Royal Commission on the Port of London - - - - - -		1,000 – –	
Workmen's Trains Inquiries - - - - - - - - -		750 – –	
Precautionary Measures against Plague - - - - - - -		8,300 – –	
Disinfection Experiments - - - - - - - - - -		350 – –	
Water Companies Regulations Inquiry - - - - - - -		1,500 – –	
General Investigations - - - - - - - - - - -		400 – –	
Contributions towards County Registers of Electors of Middlesex, Surrey, and Kent - - - - - - - - - - -		200 – –	
Establishment, Law and Parliamentary Charges, Printing, &c. - -		192,380 – –	
Pensions (including Superannuation and Provident Fund) - - - -		51,230 – –	
Redemption of Debt - - - - - - - - - - - -		636,502 – –	
General provision for Contingencies - - - - - - - -		15,000 – –	3,780,073 – –
How provided for:			
By Balance from previous year, less amount reserved for Working Balance - - - - - - - -		£. s. d. 46,624 – –	
„ Surplus of Debt (Interest) Account brought forward (including 61,964*l.* Income Tax recovered) - - -		120,383 – –	
„ Amount receivable out of Local Taxation Account at the Bank of England, for Licenses, Estate Duty, and Beer and Spirit Duties - - - - - -	£. s. d. 1,125,000 – –		
Less,—Amounts payable direct through the Local Government Board:	£. s. d.		
Metropolitan Police -	541,740 – –		
Revising Barristers' Costs	1,260 – –		
	543,000 – –		
		582,000 – –	
By Interest on Loans, Cash Balances, &c. - - - - -		729,931 – –	
„ Rents - - - - - - - - - - -		114,050 – –	
„ Contributions and other Receipts towards Expenses of Fire Brigade - - - - - - - - - - -		49,700 – –	
„ Transfer from Tramways Account - - - - -		51,000 – –	
„ Fees, Fines, and Miscellaneous Receipts - - - - -		88,448 – –	
„ Grant from Local Taxation Account under the Agricultural Rates Act, 1896 - - - - - - - -		931 – –	
„ County Contributions, required to be raised in 1901-2 -		2,432,328 – –	
		4,215,395 – –	£. 4,215,395 – –

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5.—ESTIMATE of the Expenditure of the Council for the Year ending 31st March 1902—*continued.*

(a.) MAINTENANCE—*continued.*	£.	s.	d.	£.	s.	d.
3. ESTIMATE of Expenditure met out of Rents and other Receipts:						
Tramways—Maintenance Charges, Parliamentary and other expenses and Interest on, and Repayment of, Capital Outlay	489,914	–	–			
Small Holdings—Rents, Rates and Taxes, &c., on Lands, and Interest on Capital Outlay	295	–	–			
Dwelling House Improvement Fund (Income Account)—Rent Drawbacks and Sundry Expenses	3,695	–	–			
Working Class Dwellings and Municipal Lodging House under the Housing of the Working Classes Act, 1890—Maintenance charges and Interest on, and Sinking Fund for, Capital Outlay	45,804	–	–			
Working Class Dwellings under Sundry Improvement Acts—Maintenance Charges and Interest on, and Sinking Fund for, Capital Outlay	4,386	–	–			
				544,094	–	–
(b.) CAPITAL:						
AMOUNT to which the Expenditure by the London County Council on Capital Account is proposed to be limited in 1901-2, by the Annual Money Bill of the present Session:						
Fire Brigade	139,350	–	–			
Parks, Gardens, and Open Spaces	120,910	–	–			
Thames Tunnel (Blackwall)	10,600	–	–			
Thames Tunnel (Greenwich to Millwall)	53,000	–	–			
Thames Tunnel (Rotherhithe and Ratcliff)	525,000	–	–			
Housing of the Working Classes	1,023,270	–	–			
Accommodation for Inquests (under Public Health Act, 1891)	12,400	–	–			
Contributions to Local Improvements, &c.	450,000	–	–			
Metropolitan Bridges Act, 1881, and Metropolitan Board of Works (Bridges) Act, 1884	12,500	–	–			
London Council (General Powers) Act, 1891	5,000	–	–			
London County Council (General Powers) Act, 1893	65,210	–	–			
London County Council (Improvements) Act, 1894	11,400	–	–			
London County Council (Tower Bridge Southern Approach) Act, 1895	69,000	–	–			
London County Council (Vauxhall Bridge) Act, 1895	67,000	–	–			
London County Council (General Powers) Act, 1895	19,250	–	–			
London County Council (Improvements) Act, 1897	149,250	–	–			
London County Council (General Powers) Act, 1897	156,090	–	–			
London County Council (General Powers) Act, 1898	81,150	–	–			
London Improvements Act, 1899	2,118,600	–	–			
London County Council (General Powers) Act, 1899	15,500	–	–			
London County Council (Improvements) Act, 1900	737,805	–	–			
London County Council (General Powers) Act, 1900	18,500	–	–			
Lunatic Asylums	282,945	–	–			
Industrial Schools	7,300	–	–			
Reformatories for Inebriates	25,400	–	–			
Technical Schools	50,000	–	–			
Weights and Measures Offices and Appliances	4,700	–	–			
*Erection of Offices for the Council and acquisition and adaptation of premises	41,200	–	–			
Provision of Workshops	1,740	–	–			
Widening and Reconstructing County Bridges	60,900	–	–			
Conveniences at Westminster Bridge	3,000	–	–			
Battersea and Streatham Railway Bridges, improving Spans and Headways	8,810	–	–			
Tramways—Purchase of Undertakings and Construction of Extensions, Equipment of Lines for Electric Traction, &c.	962,500	–	–			
Gas Meter Testing Offices and Appliances	19,000	–	–			
Provision of additional Electric Testing plant	3,000	–	–			
Main Drainage	366,440	–	–			
Small Holdings	5,250	–	–			
Carried forward £.	7,702,970	–	–			

* *Note.*—In addition to the above, the Money Bill provides for expenditure for the purposes of acquiring other sites, and providing new Offices, of such further sum or sums as the Council, with the approval of the Treasury, may think fit.

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5.—ESTIMATE of the Expenditure of the Council for the Year ending 31st March 1902—*continued.*

(*b.*) CAPITAL—*continued.*	£	s.	d.	£	s.	d.
Brought forward - - -	7,702,970	–	–			
London County Council (Spitalfields Market) Bill, 1901 - - -	*					
London County Council (Tramways and Street Widenings) Bill, 1901 -	100,000	–	–			
London County Council (General Powers) Bill, 1901 - - - -	48,150	–	–			
Thames Piers and River Service Bill, 1901 - - - - - -	150,000	..	..			
Light Railways Act, 1896 (subject to approval and confirmation of draft order)—London County (Archway-road, Highgate) Light Railway -	5,000	–	–			
Expenditure for Purposes authorised by Parliament, but not included above - - - - - - - - - - - - - -	50,000	–	–			
(The above Estimates may be enlarged under Treasury sanction to the extent of 250,000*l.*)				8,056,120	–	–
Loans:						
To Metropolitan Borough Councils - - - - - - -	2,000,000	–	–			
„ Guardians - - - - - - - - - - -	750,000	–	–			
„ Managers of Metropolitan Asylum District - - - -	350,000	–	–			
„ School Board for London - - - - - - - -	600,000	–	–			
„ Other Local Authorities - - - - - - - -	100,000	–	–			
				3,800,000	–	–
			£.	11,856,120	–	–

* Such sum as may be necessary, and as the Treasury may approve.

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II.—RETURN (in pursuance of Act 38 & 39 Vict. c. 65, s. 13) showing, up to 31st March 1901,—1. All Moneys raised by the Metropolitan Board of Works and London County Council since the passing of the Act, for Purposes mentioned in the Act; 2. Particulars in relation to every Parish, District, Union, or Place, in respect whereof a Loan has been obtained from the Board and Council since the passing of the Act.

1.—ALL MONEYS raised by the Board and Council since the passing of the Act, for the Purposes mentioned in the Act.

[*See* Particulars in Nos. 1 and 2 of Return I. herewith.]

2.—PARTICULARS in relation to every PARISH, DISTRICT, UNION, or PLACE, in respect whereof a LOAN has been obtained from the BOARD or COUNCIL, under Act 38 & 39 Vict. c. 65, and subsequent Acts.

PARISH, DISTRICT, UNION, OR PLACE.		Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness at date of the latest Loan.	Rateable Value of Parish, District, Union, or Place at date of latest Loan.
	£. s. d.	£. s. d.	£. s. d.	£.
Amount advanced up to 31st March 1900 (for particulars, *see* previous Returns) - - - -		25,289,259 10 1		
Advances in 1900–1, under 63 & 64 Vict. c. ccxvi.				
(*a.*) PARISH or DISTRICT:*	£. s. d.			
Battersea Vestry - -	20,000 – –			
	14,000 – –			
	1,750 – –			
	20,000 – –			
	5,145 – –	60,895 – –	339,308 10 7	947,416
Bermondsey Vestry - -	1,590 – –			
	19,000 – –			
	700 – –			
	3,000 – –			
	4,500 – –			
	9,080 – –			
	11,920 – –	49,790 – –	84,461 11 3	438,264
Bethnal Green Vestry - - - -		8,750 – –	68,086 6 8	464,821
Camberwell Vestry -	28,195 – –			
	500 – –			
	6,500 – –			
	2,000 – –			
	9,035 – –	46,230 – –	154,424 7 6	1,217,236
Chelsea Vestry - - - - -		1,000 – –	57,415 – –	827,084
Clerkenwell Vestry - -	1,610 – –			
	8,650 – –			
	4,270 – –	14,530 – –	54,479 12 8	430,323
Fulham Vestry - -	25,000 – –			
	15,000 – –			
	7,000 – –			
	27,000 – –	74,000 – –	226,611 5 3	677,332
Greenwich District Board -	6,300 – –			
	2,800 – –			
	10,475 – –	19,575 – –	79,028 4 3	965,980
Carried forward - - - £.		274,770 – –		

* NOTE.—Under the London Government Act, 1899, the Parishes and Districts of the Administrative County of London were divided into Metropolitan Boroughs. Loans advanced to the Councils of these Boroughs, *i.e.*, all loans since 8th November 1900, when the Act came into force—appear at the end of part (a) of this Return.

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2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

PARISH, DISTRICT, UNION, OR PLACE.		Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness at date of the latest Loan.	Rateable Value of Parish District, Union, or Place, at date of latest Loan
		£. s. d.	£. s. d.	£.
Advances in 1900–1, under 63 & 64 Vict. c. cxxvi.—*continued.*				
(*a*.) Parish or District—*continued.*	£. s. d.			
Brought forward - - -		274,770 – –		
Hackney Vestry - -	10,000 – –			
	3,980 – –			
		13,980 – –	242,601 – –	1,100,435
Hammersmith Vestry - - - -		16,360 – –	269,549 – –	623,898
Islington Vestry - -	69,460 – –			
	1,305 – –			
		70,765 – –	506,901 4 7	1,829,168
Kensington Vestry - - - - -		18,000 – –	138,579 6 8	2.147,145
Lambeth Vestry - -	21,200 – –			
	15,175 – –			
		36,375 – –	107,204 10 –	1,724,148
Lee District Board - -	2,240 – –			
	1,125 – –			
		3,365 – –	21,066 8 10	316,468
Lewisham District Board -	400 – –			
	1,000 – –			
	1,300 – –			
		2,700 – –	86,979 16 10	784,636
Limehouse District Board -	21,790 – –			
	6,945 – –			
		28,735 – –	48,220 – –	306,459
Mile End Old Town Vestry - - -		5,900 – –	39,235 – –	405,616
Newington Vestry - -	8,433 – –			
	2,100 – –			
	10,000 – –			
	24,500 – –			
	2,500 – –			
	2,150 – –			
		49,683 – –	34,087 6 8	524,537
Paddington Vestry - -	27,950 – –			
	2,050 – –			
		30,000 – –	42,123 9 8	1.347,011
Plumstead Vestry - -	1,600 – –			
	2,520 – –			
	650 – –			
		4,770 – –	28,655 12 11	233,097
Poplar District Board -	6,350 – –			
	10,000 – –			
	20,000 – –			
	9,480 – –			
	10,000 – –			
	10,000 – –			
	3,450 – –			
	640 – –			
	25,000 – –			
		94,920 – –	202,989 13 3	750,934
Rotherhithe Vestry - - - - -		15,000 – –	59,612 1 11	220,304
Carried forward - - £.		665,323 – –		

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2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

PARISH, DISTRICT, UNION, OR PLACE.		Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness at date of the latest Loan.	Rateable Value of Parish, District, Union, or Place, at date of latest Loan.
		£. s. d.	£. s. d.	£.
Advances in 1900–1, under 63 & 64 Vict. c. ccxvi.—*continued.*				
(*a.*) Parish or District—*continued.*	£. s. d.			
Brought forward - - -		665,323 – –		
St. George-in-the-East Vestry - - -		5,295 – –	25,690 – –	202,938
St. George-the-Martyr, Southwark, Vestry -	9,745 – –			
	1,710 – –			
		11,455 – –	32,988 – –	307,755
St. James, Westminster, Vestry - - -		8,995 – –	30,358 12 –	845,671
St. Luke, Middlesex, Vestry - - -		2,100 – –	51,303 3 8	407,982
St. Margaret and St. John, Westminster, Vestry - - - -		30,000 – –	172,085 13 9	950,135
St. Martin-in-the-Fields Vestry - - -	6,010 – –			
	2,985 – –			
		8,995 – –	113,661 – –	602,300
St. Pancras Vestry - -	7,600 – –			
	11,190 – –			
	16,710 – –			
		35,500 – –	565,029 10 –	1,677,350
St. Saviour's District Board - - -		5,000 – –	16,859 14 9	363,552
Shoreditch Vestry - -	20,000 – –			
	15,840 – –			
	30,000 – –			
	6,850 – –			
	35,550 – –			
	8,770 – –			
		117,010 – –	513,078 1 9	709,939
Stoke Newington Vestry - - - -		2,300 – –	43,163 13 6	225,746
Strand District Board - - - - -		1,500 – –	40,882 3 9	690,670
Wandsworth District Board	10,600 – –			
	1,750 – –			
	2,300 – –			
		14,650 – –	120,480 – –	1,404,493
Whitechapel District Board - - - -		30,500 – –	79,548 11 8	446,758
Metropolitan Borough Councils:				
Battersea - - -	3,395 – –			
	17,120 – –			
	20,000 – –			
	4,795 – –			
		45,310 – –	375,168 9 11	954,742
Camberwell - - - - - -		4,755 – –	200,108 4 11	1,226,771
Deptford - - - - - - -		9,700 – –	58,018 5 4	553,071
Fulham - - - -	13,500 – –			
	24,145 – –			
		37,645 – –	262,435 7 8	677,332
Carried forward - - - £.		1,036,033 – –		

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2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

PARISH, DISTRICT, UNION, OR PLACE.		Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness at date of the latest Loan.	Rateable Value of Parish, District, Union, or Place, at date of latest Loan.
	£. s. d.	£. s. d.	£. s. d.	£.
Advances in 1900–1 under 63 & 64 Vict. c. ccxvi.—*continued.*				
(*a.*) Parish or District—*continued.*				
Metropolitan Borough Councils —*continued.*	£. s. d.			
Brought forward - - -		1,036,033 – –		
Hackney - - - - - - -		9,750 – –	242,601 8 6	1,112,818
Hammersmith - - - - - - -		2,200 – –	297,344 – –	623,898
Lambeth - - - - - - -		2,650 – –	205,972 8 11	1,737,454
Lewisham - - - -	5,600 – –			
	1,150 – –			
	15,500 – –			
		22,250 – –	90,177 19 5	770,662
Paddington - - - - - - -		9,400 – –	42,123 9 8	1,347,011
Poplar - - - -	20,195 – –			
	7,165 – –			
	11,360 – –			
		38,720 – –	276,777 1 4	750,934
St. Pancras - - - - - - -		25,000 – –	575,876 13 10	1,677,350
Shoreditch - - - -	7,100 – –			
	2,165 – –			
	2,430 – –			
	2,170 – –			
	2,290 – –			
		16,155 – –	516,327 18 4	730,918
Wandsworth - - - - - - -		400 – –	119,800 – –	1,404,493
Woolwich - - - -	15,000 – –			
	5,000 – –			
	7,600 – –			
	6,550 – –			
	2,340 – –			
		36,490 – –	116,817 16 6	565,088
	£.	1,199,048 – –		
(*b.*) Unions:				
Camberwell - - -	1,170 – –			
	7,260 – –			
	2,550 – –			
		10,980 – –	151,951 15 4	1,226,771
Greenwich - - -	150,000 – –			
	34,360 – –			
	14,690 – –			
		199,050 – –	196,813 – –	965,980
Hackney - - - - - - -		20,770 – –	139,516 10 1	1,341,502
Carried forward - - -	£.	230,800 – –		

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2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

Parish, District, Union, or Place.	£. s. d.	Loans Advanced by the Board and Council. £. s. d.	As nearly as may be, the Actual Indebtedness at date of the latest Loan. £. s. d.	Rateable Value of Parish, District, Union, or Place, at date of latest Loan. £
Advances in 1900–1, under 63 & 64 Vict. c. ccxvi—*continued.*				
(*b.*) Unions—*continued.*				
Brought forward - - -		230,800 – –		
Hammersmith - - -	14,500 – –			
	10,600 – –			
		25,100 – –	55,638 – –	624,348
Hampstead - - - - - - -		2,005 – –	35,031 13 4	875,166
Holborn - - - - -	1,860 – –			
	4,490 – –			
	1,750 – –			
	1,250 – –			
	3,370 – –			
		12,720 – –	161,612 – –	1,275,508
Islington - - - - - - - -		10,000 – –	294,829 6 6	1,829,168
Mile End Old Town - - - - - -		2,980 – –	34,326 – –	401,595
Paddington - - - - - - -		5,900 – –	67,305 6 3	1,340,899
Poplar - - - - - - - -		11,820 – –	79,651 – –	750,815
St. George's - - -	20,000 – –			
	20,000 – –			
	22,900 – –			
	17,300 – –			
		80,200 – –	205,535 19 11	2,951,335
St. George-in-the-East - - - - - -		4,550 – –	50,566 10 –	198,074
St. Giles-in-the-Fields and St. George, Bloomsbury - - - - - - - -		12,910 – –	43,406 8 11	443,656
St. Marylebone - - -	4,770 – –			
	2,190 – –			
	9,000 – –			
		15,960 – –	260,682 – –	1,625,287
St. Pancras - - - - - - - -		2,600 – –	209,946 10 1	1,677,350
St. Saviour's - - - - - - -		20,500 – –	91,347 2 4	1,184,599
Shoreditch - - - -	1,575 – –			
	7,500 – –			
	3,450 – –			
	2,040 – –			
		14,565 – –	81,396 14 5	716,105
Stepney - - - - - - - -		1,845 – –	28,846 6 8	306,459
Wandsworth and Clapham -	1,250 – –			
	15,600 – –			
		16,850 – –	165,233 6 4	2,331,230
Woolwich - - -	25,310 – –			
	10,475 – –			
		35,785 – –	69,169 – –	628,886
	£.	507,090 – –		

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2.—Particulars in relation to every Parish, &c., whereof Loan has been obtained from Board, &c.—*continued.*

PARISH, DISTRICT, UNION, OR PLACE.		Loans Advanced by the Board and Council.	As nearly as may be, the Actual Indebtedness at date of the latest Loan.	Rateable Value of Parish, District, Union, or Place, at date of latest Loan.
		£ s. d.	£ s. d.	£.
Advances in 1900-1 under 63 & 64 Vict. c. ccxvi.—*continued.*				
	£. s. d.			
(*c*.) Other Bodies:				
School Board - - -	200,000 – –			
	150,000 – –			
	200,000 – –			
		550,000 – –	10,193,530 6 11	37,548,825
Metropolitan Asylums Board	75,000 – –			
	75,000 – –			
	100,000 – –			
	18,316 – –			
		268,316 – –	2,579,953 3 10	37,335,191
St. George the Martyr, Southwark, Libraries, &c. Commissioners - - - - - -		3,500 – –	- nil -	307,457
St. Giles-in-the-Fields and St. George, Bloomsbury, Baths, &c. Commissioners -		13,500 – –	10,391 8 4	454,059
	£.	835,316 – –		
Total - - - £.		27,830,713 10 1		
Accrued Interest on Loan of 40,000*l.* to Kew and other Bridges Committee, repaid in 1889 (37 & 38 Vict. c. 21) - - -		24,995 4 8		
Advances under Acts prior to 38 & 39 Vict. c. 69 - - - - - - -		1,008,975 – –		
	£.	28,864,683 14 9		

County Hall, Spring Gardens, S.W.,
24 May 1901.

H. E. Havard,
Comptroller.

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RETURNS

RELATING TO THE

LONDON COUNTY COUNCIL.

(*Presented pursuant to the Acts* 32 & 33 *Vict. c.* 102, *s.* 40, *and* 38 & 39 *Vict. c.* 65, *s.* 13.)

Ordered, by The House of Commons, *to be Printed,*
6 *June* 1901.

[*Price* 2½*d.*]

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MAY

LONDON (EQUALISATION OF RATES) ACT, 1894 (ACCOUNTS UNDER SECTION 1 (7) OF THE ACT).

RETURN to an Order of the Honourable The House of Commons, dated 13 August 1901;—*for*,

RETURN "showing, according to the ACCOUNTS for the twelve months preceding the 31st day of March, 1901, furnished to the LOCAL GOVERNMENT BOARD under Section 1 (7) of THE LONDON (EQUALISATION OF RATES) ACT, 1894,—

(1.) The authorities to whom payments under the Act were made by the London County Council during the year;

(2.) The amount so received by each authority during the year;

(3.) The amount of the expenses incurred during the year by each such authority (a) under The Public Health (London) Act, 1891 (including expenses of scavenging streets); (b) in respect of lighting; and (c) in respect of streets (other than the expenses of scavenging); and

(4.) The amount expended during the year by each such authority out of the sums received by them under the Act (in continuation of Parliamentary Paper, No. 323, of Session 1900)."

Local Government Board,
15 August 1901.

S. B. PROVIS,
Secretary.

(*Mr. Grant Lawson.*)

Ordered, by The House of Commons, *to be Printed,*
15 *August* 1901.

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RETURN showing, according to the ACCOUNTS for the twelve months preceding the of THE LONDON (EQUALISATION OF RATES) ACT, 1894,—(1.) The authorities year; (2.) The amount so received by each authority during the year; (3.) The Public Health (London) Act, 1891 (including expenses of scavenging streets); (b) in and (4.) The amount expended during the year by each such authority out of the

PART I.—VESTRIES, DISTRICT BOARDS OF

Authorities to whom payments under The London (Equalisation of Rates) Act, 1894, were made by the London County Council in the period between the 1st April and the 9th November, 1900.	Amount received from the London County Council under the Act by the authority during the period between the 1st April and the 9th November, 1900.			Amount of the between the 1st April		
				Under The Public Health (London) Act, 1891 (including expenses of scavenging streets).		
1.	2.			3 (a).		
VESTRIES:	£.	s.	d.	£.	s	d.
Battersea	6,409	9	10	28,576	17	5
Bermondsey	3,140	3	2	7,569	17	9
Bethnal Green	7,179	6	11	11,984	4	6
Camberwell	11,695	3	3	50,053	9	10
Clerkenwell	1,629	19	2	9,799	–	–
Fulham	4,738	15	7	20,750	6	5
Hackney	8,852	19	4	45,424	3	10
Hammersmith	3,387	15	10	12,655	–	–
Islington	12,018	16	2	30,620	–	2½
Lambeth	9,336	5	11	22,601	14	11
Mile End Old Town	6,283	5	–	9,981	12	11
Newington	6,042	12	9	18,706	16	2
Plumstead	4,022	7	11	6,894	11	8½
Rotherhithe	1,354	7	3	5,009	8	7
St. George-in-the-East	2,248	6	10	4,738	12	11
St. George-the-Martyr, Southwark	2,795	3	3	7,973	11	8
St. Pancras	3,575	15	2	30,650	15	8
Shoreditch	3,561	18	10	16,801	12	1
Stoke Newington	767	14	4	2,960	5	5
DISTRICT BOARDS OF WORKS:						
Greenwich	7,072	9	11	21,823	18	3
Lee	696	7	8	10,042	17	6
Lewisham	3,547	9	3	19,004	10	1
Limehouse	2,057	15	4	6,104	3	1
Poplar	8,103	19	4	20,400	3	1
Wandsworth	5,351	1	1	29,874	2	11
Whitechapel	2,033	9	9	22,245	5	–
WOOLWICH LOCAL BOARD OF HEALTH	797	7	6	2,940	9	3
TOTAL £.	128,700	6	4	476,187	11	2

* All the amounts entered in this column were expended under The Public Health (London) Act, 1891 (including the expenses of scavenging streets).

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31st March, 1901, furnished to the LOCAL GOVERNMENT BOARD under Section 1 (7) to whom payments under the Act were made by the London County Council during the amount of the expenses incurred during the year by each such authority (a) under The respect of lighting; and (c) in respect of streets (other than the expenses of scavenging); sums received by them under the Act.

WORKS, AND WOOLWICH LOCAL BOARD OF HEALTH.

expenses incurred by the authority during the period and the 9th November, 1900:—			Amount expended by the authority during the period between the 1st April and the 9th November 1900, out of sums received by them under the Act.*
In respect of lighting. 3 (b).	In respect of streets (other than the expenses of scavenging). 3 (c).	TOTAL. 3.	4.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
6,546 9 7	13,273 18 9	48,397 5 9	6,409 9 10
2,075 7 6	8,557 5 9	18,202 11 –	3,140 3 2
—	—	11,984 4 6	7,179 6 11
12,191 1 3	45,273 12 7	107,518 3 8	11,695 3 3
3,950 12 6	5,872 – –	19,621 12 6	1,629 19 2
6,918 4 7	27,119 17 6	54,788 8 6	4,738 15 7
7,878 7 4	17,793 – –	71,095 11 2	8,852 19 4
2,770 – –	6,228 – –	21,653 – –	3,387 15 10
11,840 12 7¼	22,265 6 5½	64,725 19 3¼	†23,756 2 2
7,111 10 7	48,036 8 8	77,749 14 2	9,336 5 11
4,207 – 5	8,925 10 7	23,114 3 11	6,283 5 –
4,074 6 7	9,382 4 10	32,163 7 7	6,042 12 9
1,856 5 5	10,572 – 2½	19,322 17 4	4,022 7 11
1,491 11 2	4,893 14 10	11,394 14 7	1,354 7 3
1,661 5 9	5,515 18 10	11,915 17 6	2,248 6 10
1,666 6 4	2,771 15 –	12,411 13 –	2,795 3 3
13,617 19 6	51,047 15 8	95,316 10 10	3,575 15 2
7,830 7 11	12,828 14 10	37,460 14 10	3,561 18 10
1,122 16 –	2,242 16 5	6,325 17 10	767 14 4
6,266 15 –	12,094 8 3	40,185 1 6	7,072 9 11
2,657 16 11	9,198 8 1	21,899 2 6	696 7 8
7,065 13 8	14,976 7 –	41,046 10 9	3,547 9 3
371 10 11	15,763 4 1	22,238 18 1	‡4,103 19 8
3,560 2 5	10,457 5 5	34,417 10 11	8,103 19 4
12,582 15 8	36,783 4 7	79,240 3 2	5,351 1 1
3,596 3 1	11,504 16 3	37,346 4 4	2,033 9 9
1,441 9 –	9,166 17 3	13,548 15 6	797 7 6
136,352 11 8¼	422,544 11 10	1,035,084 14 8¼	142,483 16 8

† Islington. Col. 4.—The amount entered in the Return as expended is made up of the contribution received for the half-year ended 31st March, 1900, 11,737*l.* 6*s.*, and that for the half-year ended 30th September, 1900, 12,018*l.* 16*s.* 2*d.*

‡ Limehouse. Col. 4.—Including 2,046*l.* 4*s.* 4*d.* balance in hand from last year.

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RETURN as to RECEIPTS and EXPENDITURE under

PART II.—COUNCILS OF

Authorities to whom payments under The London (Equalisation of Rates) Act, 1894, were made by the London County Council in the period between the 9th November, 1900, and the 31st March, 1901.	Amount received from the London County Council under the Act by the authority during the period between the 9th November, 1900, and the 31st March, 1901.	Amount of the between the 9th	
		Under The Public Health (London) Act, 1891 (including expenses of scavenging streets).	
1.	2.	3 (a).	
COUNCILS OF METROPOLITAN BOROUGHS:	£. s. d.	£. s. d.	
Battersea	6,485 17 6	17,146 14 2	
Bermondsey	4,548 7 9	8,787 – 4	
Bethnal Green	7,234 6 7	9,109 9 1	
Camberwell	11,808 12 6	23,887 7 11	
Deptford	2,833 8 4	4,166 13 9	
Finsbury	1,659 12 7	5,809 – 10	
Fulham	4,794 12 8	14,651 13 11	
Greenwich	2,645 11 6	9,106 4 9	
Hackney	8,949 6 5	20,745 16 9	
Hammersmith	3,435 2 10	10,959 6 7	
Islington	12,166 9 3	17,541 7 5	
Lambeth	9,467 14 8	15,293 1 6	
Lewisham	3,258 17 5	12,444 11 7	
Poplar	8,177 19 11	14,074 4 5	
St. Pancras	3,679 12 7	18,572 19 4	
Shoreditch	3,614 18 2	10,305 6 7	
Southwark	8,918 13 –	19,637 10 9½	
Stepney	12,748 6 8	13,285 9 5	
Stoke Newington	783 – 11	2,836 7 11½	
Wandsworth	5,447 16 –	18,190 16 10	
Woolwich	4,972 5 11	6,756 18 1	
TOTAL £.	127,630 13 2	273,308 2 –	

PART III.—CORPORATION OF THE CITY OF LONDON,

Authorities to whom payments under The London (Equalisation of Rates) Act, 1894, were made by the London County Council during the year.	Amount received from the London County Council under the Act by the authorities during the year.	Amount of the during	
		Under The Public Health (London) Act, 1891 (including expenses of scavenging streets).	
1.	2.	3 (a.)	
	£. s. d.	£. s. d.	
Corporation of the City of London	174 9 9	70,282 – 10	
The Authorities mentioned in Parts I. and II.	256,330 19 6	749,495 13 2	
TOTAL FOR ALL AUTHORITIES FOR THE WHOLE YEAR £.	256,505 9 3	819,777 14 –	

* All the amounts entered in this column were expended under The Public Health (London) Act, 1891 (including the expenses of scavenging streets), except a sum of 617*l.* 10*s.* 8*d.* spent in respect of lighting by the council of the Borough of Woolwich.

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THE LONDON (EQUALISATION OF RATES) ACT, 1894—*continued.*

METROPOLITAN BOROUGHS.

expenses incurred by the authority during the period November, 1900, and the 31st March, 1901.

In respect of lighting. 3 (b).	In respect of streets (other than the expenses of scavenging). 3 (c).	TOTAL.	Amount expended by the authority during the period between the 9th November, 1900, and the 31st March, 1901, out of sums received by them under the Act.* 4.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
2,497 5 8	7,004 18 11	26,648 18 9	6,485 17 6
1,658 11 3	4,401 10 5	14,847 2 –	4,548 7 9
—	—	9,109 9 1	7,234 6 7
3,449 17 8	11,686 12 5	39,023 18 –	11,808 12 6
1,040 3 3	3,428 10 6	8,635 7 6	2,833 8 4
1,196 18 3	2,105 16 6	9,111 15 7	1,659 12 7
4,144 8 –	9,157 – 10	27,953 2 9	4,794 12 8
2,675 – 9	9,441 14 4	21,222 19 10	2,645 11 6
3,701 1 –	9,769 – –	34,215 17 9	8,949 6 5
3,191 2 3	5,402 19 1	19,553 7 11	3,435 2 10
11,438 13 10½	12,131 2 –	41,111 3 3½	12,166 9 3
4,276 16 –	28,573 12 6	48,143 10 –	9,467 14 8
2,253 5 10	8,218 3 7	22,916 1 –	3,258 17 5
5,016 17 4	7,578 15 5	26,669 17 2	8,177 19 11
7,798 9 5	31,725 – 6	58,096 9 3	3,679 15 2
4,677 15 5	7,410 5 4	22,393 7 4	3,614 18 2
4,574 2 –	4,856 13 2	29,068 5 11½	8,918 13 –
2,331 1 2	10,808 12 5	26,425 3 –	12,748 6 8
1,503 12 0½	1,700 13 6½	6,040 13 6½	783 – 11
4,525 5 10	10,956 1 6	33,672 4 2	5,447 16 –
1,474 – 9	9,647 14 11½	17,878 13 9½	4,972 5 11
73,424 7 9	196,004 17 11	542,737 7 8	127,630 15 9

AND SUMMARY, FOR THE YEAR ENDED 31ST MARCH, 1901.

expenses incurred by the authorities the year.

In respect of lighting. 3 (b).	In respect of streets (other than the expenses of scavenging). 3 (c)	TOTAL. 3.	Amount expended by the authorities during the year, out of sums received by them under the Act.* 4.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
26,382 16 11	220,181 2 8	316,846 – 5	†174 9 9
209,776 19 5¼	618,549 9 9	1,577,822 2 4¼	270,114 12 5
236,159 16 4¼	838,730 12 5	1,894,668 2 9¼	270,289 2 2

† Corporation of London. Col. 4.—The amount received from the County Council was paid into the Consolidated Rate Account as a recoupment of general expenditure.

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LONDON (EQUALISATION OF RATES) ACT, 1894 (ACCOUNTS UNDER SECTION 1 (7) OF THE ACT).

RETURN, according to the ACCOUNTS for the twelve months preceding 31 March, 1901, furnished to the LOCAL GOVERNMENT BOARD under Section 1 (7) of THE LONDON (EQUALISATION OF RATES) ACT, 1894; &c.

(*Mr. Grant Lawson.*)

Ordered, by The House of Commons, *to be Printed,*
15 *August* 1901.

[*Price* 1*d.*]

358.

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